

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2007

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

A For the 2007 calendar year, or tax year beginning 07-01-2007 and ending 06-30-2008

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization: CINCINNATI NATURE CENTER. Number and street: 4949 TEALTOWN ROAD. City or town: MILFORD, OH 451509752

D Employer identification number: 31-6057978. E Telephone number: (513) 831-1711. F Accounting method: Accrual

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Web site: www.cincynature.org

J Organization type: 501(c)(3)

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than 25,000

H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If "Yes" enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number. M Check if the organization is not required to attach Sch B

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: 4,523,655

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Other investment income, Gross amount from sales of assets, Special events and activities, Gross sales of inventory, Other revenue, Total revenue, Program services, Management and general, Fundraising, Payments to affiliates, Total expenses, Excess or (deficit) for the year, Net assets or fund balances at beginning of year, Other changes in net assets, Net assets or fund balances at end of year.

**Part III 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 (See the instructions.)

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	
<b>22a</b>	Grants paid from donor advised funds (attach Schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22a</b>				
<b>22b</b>	Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22b</b>				
<b>23</b>	Specific assistance to individuals (attach schedule)	<b>23</b>				
<b>24</b>	Benefits paid to or for members (attach schedule)	<b>24</b>				
<b>25a</b>	Compensation of current officers, directors, key employees etc Listed in Part V - A (attach schedule)	<b>25a</b>	124,029	87,404	17,017	19,608
<b>b</b>	Compensation of former officers, directors, key employees etc listed in Part V - B (attach schedule)	<b>25b</b>				
<b>c</b>	Compensation and other distributions not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	<b>25c</b>				
<b>26</b>	Salaries and wages of employees not included on lines 25a, b and c	<b>26</b>	978,485	689,538	134,248	154,699
<b>27</b>	Pension plan contributions not included on lines 25a, b and c	<b>27</b>	42,424	27,556	7,563	7,305
<b>28</b>	Employee benefits not included on lines 25a - 27	<b>28</b>	114,104	80,437	17,692	15,975
<b>29</b>	Payroll taxes	<b>29</b>	88,069	62,934	12,083	13,052
<b>30</b>	Professional fundraising fees	<b>30</b>				
<b>31</b>	Accounting fees	<b>31</b>				
<b>32</b>	Legal fees	<b>32</b>				
<b>33</b>	Supplies	<b>33</b>				
<b>34</b>	Telephone	<b>34</b>				
<b>35</b>	Postage and shipping	<b>35</b>				
<b>36</b>	Occupancy	<b>36</b>				
<b>37</b>	Equipment rental and maintenance	<b>37</b>	89,417	87,629	894	894
<b>38</b>	Printing and publications	<b>38</b>				
<b>39</b>	Travel	<b>39</b>				
<b>40</b>	Conferences, conventions, and meetings	<b>40</b>				
<b>41</b>	Interest	<b>41</b>	1,493		1,493	
<b>42</b>	Depreciation, depletion, etc (attach schedule)	<b>42</b>	316,879	294,697	6,338	15,844
<b>43</b>	Other expenses not covered above (itemize)	<b>43a</b>				
<b>a</b>	See Additional Data Table	<b>43a</b>				
<b>b</b>		<b>43b</b>				
<b>c</b>		<b>43c</b>				
<b>d</b>		<b>43d</b>				
<b>e</b>		<b>43e</b>				
<b>f</b>		<b>43f</b>				
<b>g</b>		<b>43g</b>				
<b>44</b>	<b>Total functional expenses.</b> Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	<b>44</b>	2,497,724	1,873,430	361,144	263,150

**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 (See the instructions.)**

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.

What is the organization's primary exempt purpose? <b>▶</b> CINCINNATI NATURE CENTER PRESERVES 1,500 ACRES OF NATURAL AND AGRICULTURAL LAND MADE AVAILABLE FOR PERSONAL EXPERIENCES AND ENVIRONMENTAL EDUCATION  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.)	<b>Program Service Expenses</b> (Required for 501(c)(3) and (4) orgs, and 4947(a)(1) trusts, but optional for others.)
<b>a</b> CNC protects more than 1,600 acres of natural and agricultural land, providing space for personal experiences in nature. Using this land as an outdoor classroom, CNC offers a wide variety of hands-on nature education opportunities to both children and adults. In FY08, CNC served more than 5,300 members, 200 volunteers, saw nearly 75,000 visitors, and taught 4,500 school children.  (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	1,873,430
<b>b</b>  (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>c</b>  (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>d</b>  (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>e</b> Other program services (attach schedule) (Grants and allocations \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
<b>f Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) . . . . <b>▶</b>	1,873,430

**Part IV Balance Sheets (See the instructions.)**

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

		(A)		(B)
		Beginning of year		End of year
Assets	<b>45</b> Cash—non-interest-bearing . . . . .	217,915	<b>45</b>	673,710
	<b>46</b> Savings and temporary cash investments . . . . .		<b>46</b>	
	<b>47a</b> Accounts receivable . . . . .			
	<b>b</b> Less allowance for doubtful accounts	1,286	<b>47c</b>	
	<b>48a</b> Pledges receivable . . . . .	200,161		
	<b>b</b> Less allowance for doubtful accounts	299,682	<b>48c</b>	200,161
	<b>49</b> Grants receivable . . . . .		<b>49</b>	
	<b>50a</b> Receivables from current and former officers, directors, trustees, and key employees (attach schedule) . . . . .		<b>50a</b>	
	<b>b</b> Receivables from other disqualified persons (as defined under section 4958(c)(3)(B) (attach schedule) . . . . .		<b>50b</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule) . . . . .			
	<b>b</b> Less allowance for doubtful accounts		<b>51c</b>	
	<b>52</b> Inventories for sale or use . . . . .	34,139	<b>52</b>	55,191
	<b>53</b> Prepaid expenses and deferred charges . . . . .	7,971	<b>53</b>	10,084
	<b>54a</b> Investments—publicly-traded securities <input type="checkbox"/> Cost <input type="checkbox"/> FMV		<b>54a</b>	
	<b>b</b> Investments—other securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	20,406,142	<b>54b</b>	20,454,420
<b>55a</b> Investments—land, buildings, and equipment basis . . . . .				
<b>b</b> Less accumulated depreciation (attach schedule) . . . . .		<b>55c</b>		
<b>56</b> Investments—other (attach schedule) . . . . .		<b>56</b>		
<b>57a</b> Land, buildings, and equipment basis	9,689,806			
<b>b</b> Less accumulated depreciation (attach schedule) . . . . .	3,875,983	5,975,622	<b>57c</b> 5,813,823	
<b>58</b> Other assets, including program-related investments (describe <input type="checkbox"/> _____ )	1,000	<b>58</b>	1,000	
<b>59 Total assets</b> (must equal line 74) Add lines 45 through 58 . . . . .	26,943,757	<b>59</b>	27,208,389	
Liabilities	<b>60</b> Accounts payable and accrued expenses . . . . .	151,000	<b>60</b>	143,767
	<b>61</b> Grants payable . . . . .		<b>61</b>	
	<b>62</b> Deferred revenue . . . . .		<b>62</b>	
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule) . . . . .		<b>63</b>	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule) . . . . .		<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .	27,179	<b>64b</b>	8,315
	<b>65</b> Other liabilities (describe <input type="checkbox"/> _____ )		<b>65</b>	
<b>66 Total liabilities</b> Add lines 60 through 65 . . . . .	178,179	<b>66</b>	152,082	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/></b> and complete lines 67 through 69 and lines 73 and 74			
	<b>67</b> Unrestricted . . . . .	23,748,530	<b>67</b>	22,882,545
	<b>68</b> Temporarily restricted . . . . .	1,363,758	<b>68</b>	2,520,472
	<b>69</b> Permanently restricted . . . . .	1,653,290	<b>69</b>	1,653,290
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/></b> and complete lines 70 through 74			
	<b>70</b> Capital stock, trust principal, or current funds . . . . .		<b>70</b>	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund . . . . .		<b>71</b>	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>72</b>	
	<b>73 Total net assets or fund balances</b> Add lines 67 through 69 <b>or</b> lines 70 through 72 (Column (A) <b>must</b> equal line 19 and column (B) <b>must</b> equal line 21) . . . . .	26,765,578	<b>73</b>	27,056,307
	<b>74 Total liabilities and net assets / fund balances</b> Add lines 66 and 73 . . . . .	26,943,757	<b>74</b>	27,208,389



**Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)**

Table with 3 columns: Question (75a-75d), Yes, No. 75a: Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings. 75b: Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s). 75c: Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization". 75d: Does the organization have a written conflict of interest policy?

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other Benefits (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)**

Table with 5 columns: (A) Name and address, (B) Loans and Advances, (C) Compensation (If not paid enter -0-), (D) Contributions to employee benefit plans and deferred compensation plans, (E) Expense account and other allowances.

**Part VI Other Information (See the instructions.)**

Table with 3 columns: Question (76-81b), Yes, No. 76: Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change. 77: Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes. 78a: Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? 78b: If "Yes," has it filed a tax return on Form 990-T for this year? 79: Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement. 80a: Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? 80b: If "Yes," enter the name of the organization and check whether it is exempt or nonexempt. 81a: Enter direct or indirect political expenditures (See line 81 instructions). 81b: Did the organization file Form 1120-POL for this year?

Part VI Other Information (continued)

Yes No

82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?
82b If "Yes," you may indicate the value of these items here
83a Did the organization comply with the public inspection requirements for returns and exemption applications?
83b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?
84a Did the organization solicit any contributions or gifts that were not tax deductible?
84b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?
85b Did the organization make only in-house lobbying expenditures of \$2,000 or less?
85c Dues assessments, and similar amounts from members
85d Section 162(e) lobbying and political expenditures
85e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices
85f Taxable amount of lobbying and political expenditures (line 85d less 85e)
85g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?
85h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?
86 501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12
86b Gross receipts, included on line 12, for public use of club facilities
87 501(c)(12) orgs. Enter a Gross income from members or shareholders
87b Gross income from other sources
88a At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3?
88b At any time during the year, did the organization directly or indirectly own a controlled entity within the meaning of section 512(b)(13)?
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911, section 4912, and section 4955
89b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year?
89c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
89d Enter Amount of tax on line 89c, above, reimbursed by the organization
89e All organizations. At any time during the tax year was the organization a party to a prohibited tax shelter transaction?
89f All organizations. Did the organization acquire direct or indirect interest in any applicable insurance contract?
89g For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?
90a List the states with which a copy of this return is filed
90b Number of employees employed in the pay period that includes March 12, 2007
91a The books are in care of
91b 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?

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? 91c Yes No

If "Yes," enter the name of the foreign country

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

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated.

Table with 5 columns: (A) Business code, (B) Amount, (C) Exclusion code, (D) Amount, (E) Related or exempt function income. Rows include Program service revenue, membership dues, interest, dividends, net rental income, and other revenue.

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Table with 2 columns: 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.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

Table with 5 columns: (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.

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

(a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
(b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

NOTE: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

**Part XI Information Regarding Transfers To and From Controlled Entities** *Complete only if the organization is a controlling organization as defined in section 512(b)(13)*

				Yes	No
<b>106</b> Did the reporting organization <b>make</b> any transfers <b>to</b> a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity					
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a					
b					
c					
<b>Totals</b>					

				Yes	No
<b>107</b> Did the reporting organization <b>receive</b> any transfers <b>from</b> a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity					
	(A) Name and address of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer	
a					
b					
c					
<b>Totals</b>					

		Yes	No
<b>108</b> Did the organization have a binding written contract in effect on August 17, 2006 covering the interests, rents, royalties and annuities described in question 107 above?			

**Please Sign Here**

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.

\*\*\*\*\*  
Signature of officer

2008-12-11  
Date

WILLIAM HOPPLE EXECUTIVE DIRECTOR  
Type or print name and title

**Paid Preparer's Use Only**

Preparer's signature: KERRY W ROE CPA

Date:

Firm's name (or yours if self-employed), address, and ZIP + 4: CLARK SCHAEFER HACKETT AND CO  
105 EAST FOURTH ST SUITE 1500  
CINCINNATI, OH 452024093

SCHEDULE A (Form 990 or 990EZ)

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information—(See separate instructions.)

OMB No 1545-0047

2007

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

Department of the Treasury Internal Revenue Service

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.")

Table with 5 columns: (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. Rows include Connie Oconner, Tom Price, Rhonda Barnes-Kloth, Bill Creasey, and Dave Hunt.

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

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000; (b) Type of service; (c) Compensation. Content is mostly empty with 'None' in column (a).

Part II-B Compensation of the Five Highest Paid Independent Contractors for Other Services (List each contractor who performed services other than professional services, whether individual or firms. If there are none, enter "None". See page 2 for instructions.)

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$50,000; (b) Type of service; (c) Compensation. Content is mostly empty with 'None' in column (a).

**Part III** Statements About Activities (See page 2 of the instructions.)**Yes No**

		Yes	No
<b>1</b>	During the year, has the organization attempted to influence national, state, or local legislation, include 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		No
<b>2</b>	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.)		
<b>a</b>	Sale, exchange, or leasing property?		No
<b>b</b>	Lending of money or other extension of credit?		No
<b>c</b>	Furnishing of goods, services, or facilities?		No
<b>d</b>	Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	Yes	
<b>e</b>	Transfer of any part of its income or assets?		No
<b>3a</b>	Did the organization make grants for scholarships, fellowships, student loans, etc ? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments )		No
<b>b</b>	Did the organization have a section 403(b) annuity plan for its employees?	Yes	
<b>c</b>	Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment , historic land areas or structures? If "Yes" attach a detailed statement		No
<b>d</b>	Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?		No
<b>4a</b>	Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g If "No," complete lines 4f and 4g		No
<b>b</b>	Did the organization make any taxable distributions under section 4966?		
<b>c</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>d</b>	Enter the total number of donor advised funds owned at the end of the tax year ▶ _____		
<b>e</b>	Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____		
<b>f</b>	Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ 0 _____		
<b>g</b>	Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ 0 _____		

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 7 of the instructions.)I certify that 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 otherwise meets the requirements of section 509(a)(3) Check the box that describes the type of supporting organization
- Type I     Type II     Type III - Functionally Integrated     Type III - Other

**Provide the following information about the supported organizations. (see page 7 of the instructions.)**

(a) Name(s) of supported organization(s)	(b) Employer identification number	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support?
			Yes	No	
<b>Total</b>					<input type="checkbox"/>

- 14**  An organization organized and operated to test for public safety Section 509(a)(4) (See page 7 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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants See line 28 )	2,224,202	1,955,700	2,468,271	1,664,625	8,312,798
<b>16</b> Membership fees received					0
<b>17</b> 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	384,613	288,385	604,349	554,127	1,831,474
<b>18</b> 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	612,597	214,553	451,111	424,179	1,702,440
<b>19</b> Net income from unrelated business activities not included in line 18					0
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
<b>21</b> 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					0
<b>22</b> Other income Attach a schedule Do not include gain or (loss) from sale of capital assets	117,040	180,123	5,733	44,026	346,922
<b>23</b> Total of lines 15 through 22	3,338,452	2,638,761	3,529,464	2,686,957	12,193,634
<b>24</b> Line 23 minus line 17	2,953,839	2,350,376	2,925,115	2,132,830	10,362,160
<b>25</b> Enter 1% of line 23	33,385	26,388	35,295	26,870	
<b>26 Organizations described on lines 10 or 11:</b>					
<b>a</b> Enter 2% of amount in column (e), line 24					<b>26a</b> 207,243
<b>b</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 2002 through 2005 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts					<b>26b</b> 1,332,989
<b>c</b> Total support for section 509(a)(1) test Enter line 24, column (e)					<b>26c</b> 10,362,160
<b>d</b> Add Amounts from column (e) for lines	18 1,702,440	19 0			
	22	26b 1,332,989			<b>26d</b> 3,382,351
<b>e</b> Public support (line 26c minus line 26d total)					<b>26e</b> 6,979,809
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					<b>26f</b> 67.35 86 %
<b>27 Organizations described on line 12:</b>					
<b>a</b> 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	(2006) _____	(2005) _____	(2004) _____	(2003) _____	
<b>b</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 11b, 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	(2006) _____	(2005) _____	(2004) _____	(2003) _____	
<b>c</b> Add Amounts from column (e) for lines	15 _____	16 _____			
	17 _____	20 _____	21 _____		
<b>d</b> Add Line 27a total _____ and line 27b total _____					<b>27c</b> _____
<b>e</b> Public support (line 27c total minus line 27d total)					<b>27d</b> _____
<b>f</b> Total support for section 509(a)(2) test Enter amount from line 23, column (e)					<b>27e</b> _____
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27f</b> _____
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					<b>27g</b> _____
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, 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					<b>27h</b> _____

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

		Yes	No
<b>29</b>	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?		
<b>30</b>	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?		
<b>31</b>	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/>			
<b>32</b>	Does the organization maintain the following		
<b>a</b>	Records indicating the racial composition of the student body, faculty, and administrative staff?		
<b>b</b>	Records documenting that scholarships and other financial assistance are awarded on racially nondiscriminatory basis?		
<b>c</b>	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
<b>d</b>	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 )			
<hr/>			
<hr/>			
<b>33</b>	Does the organization discriminate by race in any way with respect to		
<b>a</b>	Students' rights or privileges?		
<b>b</b>	Admissions policies?		
<b>c</b>	Employment of faculty or administrative staff?		
<b>d</b>	Scholarships or other financial assistance?		
<b>e</b>	Educational policies?		
<b>f</b>	Use of facilities?		
<b>g</b>	Athletic programs?		
<b>h</b>	Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement )			
<hr/>			
<hr/>			
<b>34a</b>	Does the organization receive any financial aid or assistance from a governmental agency?		
<b>b</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		
<b>35</b>	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		

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

(The term "expenditures" means amounts paid or incurred )

**(a)**  
Affiliated group  
totals

**(b)**  
To be completed  
for all electing  
organizations

<b>36</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>		
<b>37</b>	Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>		
<b>38</b>	Total lobbying expenditures (add lines 36 and 37)	<b>38</b>		
<b>39</b>	Other exempt purpose expenditures	<b>39</b>		
<b>40</b>	Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b>		
<b>41</b>	Lobbying nontaxable amount Enter the amount from the following table— <b>If the amount on line 40 is—</b> <b>The lobbying nontaxable amount is—</b> 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	<b>41</b>		
<b>42</b>	Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b>		
<b>43</b>	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	<b>43</b>		
<b>44</b>	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	<b>44</b>		

**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 )

**Lobbying Expenditures During 4-Year Averaging Period**

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
<b>45</b> Lobbying nontaxable amount					
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					
<b>47</b> Total lobbying expenditures					
<b>48</b> Grassroots nontaxable amount					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

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

- 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**.)

Yes	No	Amount

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



## Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 31-6057978  
**Name:** CINCINNATI NATURE CENTER

### Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
<b>a</b> UTILITIES	<b>43a</b>	111,865	102,916	2,237	6,712
<b>b</b> PROPERTY OVERHEAD	<b>43b</b>	137,398	129,154	6,870	1,374
<b>c</b> LAND MANAGEMENT	<b>43c</b>	3,526	3,526		
<b>d</b> MARKETING AND DEVELOPMENT	<b>43d</b>	77,005	63,816		13,189
<b>e</b> PROGRAM EXPENSES	<b>43e</b>	180,007	180,007		
<b>f</b> VOLUNTEERS	<b>43f</b>	5,215	5,215		
<b>g</b> AGRICULTURE EXPENSES	<b>43g</b>	72	72		
<b>h</b> EMPLOYEE DEVELOPMENT	<b>43h</b>	2,166	2,166		
<b>i</b> PROFESSIONAL SERVICES	<b>43i</b>	65,420	37,717	27,703	
<b>j</b> OFFICE EXPENSES	<b>43j</b>	24,827	16,846	4,911	3,070
<b>k</b> OTHER	<b>43k</b>	13,228	1,800		11,428
<b>l</b> INVESTMENT EXPENSES	<b>43l</b>	122,095		122,095	

**Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:**

<b>(A) Name and address</b>	<b>(B) Title and average hours per week devoted to position</b>	<b>(C) Compensation (If not paid, enter -0-.)</b>	<b>(D) Contributions to employee benefit plans &amp; deferred compensation plans</b>	<b>(E) Expense account and other allowances</b>
WILLIAM H HOPPLE 4949 TEALTOWN ROAD MILFORD, OH 45150	PRESIDENTEXECUTIVE DIR 40 00	109,615	9,414	5,000
thomas d anthony 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
john r brooks 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
LUKE BOSWELL 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
DEVERE BURT 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
grant cowan 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
edward dohrmann 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
gregory l ebel 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
rowley elliston 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
FRANK HAMILTON 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0

**Form 990, Part V-A - Current Officers, Directors, Trustees, and Key Employees:**

<b>(A) Name and address</b>	<b>(B) Title and average hours per week devoted to position</b>	<b>(C) Compensation (If not paid, enter -0-.)</b>	<b>(D) Contributions to employee benefit plans &amp; deferred compensation plans</b>	<b>(E) Expense account and other allowances</b>
michael a hirschfeld 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
TIMOTHY MULLICAN 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
deborah m krehbiel 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
ginny kuertz 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
jill t mcgruder 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
patti niehoff 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
richard d oliver 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
carol f scallan 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
CHRISTINIA TAFT 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0
kathy schneider 4949 TEALTOWN ROAD MILFORD, OH 45150	board member 1 00	0	0	0

## TY 2007 Depreciation and Depletion Schedule

**Name:** CINCINNATI NATURE CENTER

**EIN:** 31-6057978

Asset	Amount
See attached	294,697
see attached	6,338
see attached	15,844

**TY 2007 Investments - Securities Schedule****Name:** CINCINNATI NATURE CENTER**EIN:** 31-6057978

Description	Book Value	Cost/FMV
CORPORATE STOCKS	15,878,713	F
CORPORATE BONDS & NOTES	3,256,312	F
INTEREST IN BENEFICIAL TRUST	1,319,395	F

**TY 2007 Land etc. Schedule**

**Name:** CINCINNATI NATURE CENTER

**EIN:** 31-6057978

Category/Item	Cost/Other Basis	Accumulated Depreciation	Book Value
land	2,689,248		2,689,248
land improvements	898,464	556,370	342,094
building and improvements	4,995,798	2,415,996	2,579,802
furniture and equipment	1,106,296	903,617	202,679

**TY 2007 Other Assets Schedule**

**Name:** CINCINNATI NATURE CENTER

**EIN:** 31-6057978

Description	Beginning of Year Amount	End of Year Amount
Deposit - Workers Comp	1,000	1,000

## TY 2007 Other Changes in Net Assets Schedule

**Name:** CINCINNATI NATURE CENTER

**EIN:** 31-6057978

Description	Amount
UNREALIZED LOSS	-1,391,808
CHANGE IN INTEREST IN BENEFICIAL TRUST	-171,695

**TY 2007 Other Expenses Included Schedule****Name:** CINCINNATI NATURE CENTER**EIN:** 31-6057978

<b>Description</b>	<b>Amount</b>
DIRECT fundraising EXPENSES	58,919
COST OF GOODS SOLD	112,780

**TY 2007 Other Revenues Included Schedule**

**Name:** CINCINNATI NATURE CENTER

**EIN:** 31-6057978

Description	Amount
DIRECT fundraising EXPENSES	58,919
COST OF GOODS SOLD	112,780
NET UNREALIZED LOSS ON INVESTMENTS	-1,563,503

## TY 2007 Special Events Schedule

**Name:** CINCINNATI NATURE CENTER

**EIN:** 31-6057978

Event Name	Gross Receipts	Contributions	Gross Revenue	Direct Expense	Net Income (Loss)
Special Events	150,026	0	150,026	58,919	91,107

## TY 2007 Other Income Schedule

**Name:** CINCINNATI NATURE CENTER

**EIN:** 31-6057978

Description	2006	2005	2004	2003	Total
MISCELLANEOUS		180,123	5,733	44,026	229,882
SPECIAL EVENTS REVENUE	117,040				117,040