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**CHANGE OF ACCOUNTING PERIOD
Return of Private Foundation**

OMB No 1545-0052

2014

Open to Public Inspection

Form **990-PF**

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Information about Form 990-PF and its separate instructions is at www.irs.gov/form990pf.

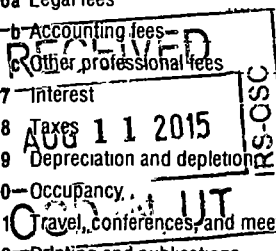
For calendar year 2014 or tax year beginning **OCT 1, 2014**, and ending **DEC 31, 2014**

Name of foundation THE NATURE INSTITUTE		A Employer identification number 37-1091053
Number and street (or P O box number if mail is not delivered to street address) 2213 SOUTH LEVIS LANE		B Telephone number 618-466-9930
City or town, state or province, country, and ZIP or foreign postal code GODFREY, IL 62035		C If exemption application is pending, check here ☐
G Check all that apply: ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change		D 1. Foreign organizations, check here ☐ 2. Foreign organizations meeting the 85% test, check here and attach computation ☐
H Check type of organization: ☒ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ 1,410,835. (Part I, column (d) must be on cash basis.)	J Accounting method: ☐ Cash ☐ Accrual ☒ Other (specify) MODIFIED CASH	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a))	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
1 Contributions, gifts, grants, etc., received	10,509.			
2 Check ☒ if the foundation is not required to attach Sch B				
3 Interest on savings and temporary cash investments	80.	80.		STATEMENT 1
4 Dividends and interest from securities				
5a Gross rents				
b Net rental income or (loss)				
6a Net gain or (loss) from sale of assets not on line 10	850.			STATEMENT 2
b Gross sales price for all assets on line 6a	850.			
7 Capital gain net income (from Part IV, line 2)		850.		
8 Net short-term capital gain				
9 Income modifications				
10a Gross sales less returns and allowances				
b Less Cost of goods sold				
c Gross profit or (loss)				
11 Other income	66,895.	0.	66,895.	STATEMENT 3
12 Total. Add lines 1 through 11	78,334.	930.	66,895.	
13 Compensation of officers, directors, trustees, etc	10,057.	0.	0.	10,057.
14 Other employee salaries and wages	41,187.	0.	0.	41,187.
15 Pension plans, employee benefits				
16a Legal fees				
b Accounting fees	1,813.	1,813.	0.	0.
c Other professional fees				
17 Interest				
18 Taxes				
19 Depreciation and depletion	9,451.	0.	9,451.	
20 Occupancy				
21 Travel, conferences, and meetings				
22 Printing and publications				
23 Other expenses	19,148.	0.	0.	19,148.
24 Total operating and administrative expenses. Add lines 13 through 23	81,656.	1,813.	9,451.	70,392.
25 Contributions, gifts, grants paid	0.			0.
26 Total expenses and disbursements. Add lines 24 and 25	81,656.	1,813.	9,451.	70,392.
27 Subtract line 26 from line 12:				
a Excess of revenue over expenses and disbursements	-3,322.			
b Net investment income (if negative, enter -0-)		0.		
c Adjusted net income (if negative, enter -0-)			57,444.	

SCANNED AUG 25 2015

Operating and Administrative Expenses



G14 20

Part II Balance Sheets

Attached schedules and amounts in the description column should be for end-of-year amounts only

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash - non-interest-bearing	1.		
	2 Savings and temporary cash investments	294,278.	228,421.	228,421.
	3 Accounts receivable ▶			
	Less: allowance for doubtful accounts ▶			
	4 Pledges receivable ▶			
	Less: allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons			
	7 Other notes and loans receivable ▶			
	Less: allowance for doubtful accounts ▶			
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges			
	10a Investments - U.S. and state government obligations			
	b Investments - corporate stock			
	c Investments - corporate bonds			
	11 Investments - land, buildings, and equipment basis ▶			
Less: accumulated depreciation ▶				
12 Investments - mortgage loans				
13 Investments - other				
14 Land, buildings, and equipment basis ▶	1,524,882.			
Less: accumulated depreciation STMT 7 ▶	342,468.	1,122,143.	1,182,414.	1,182,414.
15 Other assets (describe ▶)				
16 Total assets (to be completed by all filers - see the instructions. Also, see page 1, item I)	1,416,422.	1,410,835.	1,410,835.	
Liabilities	17 Accounts payable and accrued expenses	2,265.		
	18 Grants payable			
	19 Deferred revenue			
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable			
	22 Other liabilities (describe ▶)			
	23 Total liabilities (add lines 17 through 22)	2,265.	0.	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here and complete lines 24 through 26 and lines 30 and 31. ▶ ☒			
	24 Unrestricted	227,741.	227,756.	
	25 Temporarily restricted	148,962.	145,625.	
	26 Permanently restricted	1,037,454.	1,037,454.	
	Foundations that do not follow SFAS 117, check here and complete lines 27 through 31. ▶ ☐			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg., and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 Total net assets or fund balances	1,414,157.	1,410,835.	
	31 Total liabilities and net assets/fund balances	1,416,422.	1,410,835.	

Part III Analysis of Changes in Net Assets or Fund Balances

1 Total net assets or fund balances at beginning of year - Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	1,414,157.
2 Enter amount from Part I, line 27a	2	-3,322.
3 Other increases not included in line 2 (itemize) ▶	3	0.
4 Add lines 1, 2, and 3	4	1,410,835.
5 Decreases not included in line 2 (itemize) ▶	5	0.
6 Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 30	6	1,410,835.

Part IV Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e.g., real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a FORD F-150 TRUCK	P	06/28/00	10/17/14
b			
c			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 850.	18,121.	18,121.	850.
b			
c			
d			
e			

(i) F.M.V. as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			850.
b			
c			
d			
e			

2 Capital gain net income or (net capital loss)	If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	850.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	If gain, also enter in Part I, line 8, column (c). If (loss), enter -0- in Part I, line 8	3	N/A

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income.)

If section 4940(d)(2) applies, leave this part blank.

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period?

☐ Yes ☒ No

If "Yes," the foundation does not qualify under section 4940(e). Do not complete this part.

1 Enter the appropriate amount in each column for each year; see the instructions before making any entries.

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col. (b) divided by col. (c))
2013	581,877.	254,384.	2.287396
2012	527,293.	157,882.	3.339792
2011	496,005.	200,000.	2.480025
2010	541,004.	200,000.	2.705020
2009	476,428.	200,000.	2.382140

2 Total of line 1, column (d)	2	13.194373
3 Average distribution ratio for the 5-year base period - divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	2.638875
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	389,124.
5 Multiply line 4 by line 3	5	1,026,850.
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	0.
7 Add lines 5 and 6	7	1,026,850.
8 Enter qualifying distributions from Part XII, line 4 If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate. See the Part VI instructions.	8	70,392.

Part VI Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948 - see instructions)

1a	Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary-see instructions)	1	0.
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col. (b).	2	0.
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	3	0.
3	Add lines 1 and 2	4	0.
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	5	0.
5	Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-		
6	Credits/Payments:		
a	2014 estimated tax payments and 2013 overpayment credited to 2014	6a	
b	Exempt foreign organizations - tax withheld at source	6b	
c	Tax paid with application for extension of time to file (Form 8868)	6c	
d	Backup withholding erroneously withheld	6d	
7	Total credits and payments. Add lines 6a through 6d	7	0.
8	Enter any penalty for underpayment of estimated tax. Check here ☐ if Form 2220 is attached	8	
9	Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	0.
10	Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	
11	Enter the amount of line 10 to be: Credited to 2015 estimated tax ☐ Refunded ☐	11	

Part VII-A Statements Regarding Activities

	Yes	No
1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		X
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)? If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities		X
1c Did the foundation file Form 1120-POL for this year?		X
d Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year. (1) On the foundation. ☐ \$ 0. (2) On foundation managers. ☐ \$ 0.		
e Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ☐ \$ 0.		
2 Has the foundation engaged in any activities that have not previously been reported to the IRS? If "Yes," attach a detailed description of the activities.		X
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes		X
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?		X
b If "Yes," has it filed a tax return on Form 990-T for this year?		
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T.		X
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either: • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?		X
7 Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col. (c), and Part XV	X	
8a Enter the states to which the foundation reports or with which it is registered (see instructions) ☐ <u>IL</u>		
b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation	X	
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2014 or the taxable year beginning in 2014 (see instructions for Part XIV)? If "Yes," complete Part XIV		X
10 Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses		X

N/A

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions)	11		X
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		X
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address ► <u>WWW.THENATUREINSTITUTE.ORG</u>	13	X	
14	The books are in care of ► <u>ANGELA MOAN</u> Telephone no. ► <u>618-466-9930</u> Located at ► <u>2213 SOUTH LEVIS LANE, GODFREY, IL</u> ZIP+4 ► <u>62035</u>			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the year ► 15 N/A			
16	At any time during calendar year 2014, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See the instructions for exceptions and filing requirements for FinCEN Form 114, (formerly TD F 90-22.1). If "Yes," enter the name of the foreign country ►	16	Yes	No
				X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly):		
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☒ No		
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☒ No		
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☒ No		
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☒ No		
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☒ No		
	(6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) ☐ Yes ☒ No		
b	If any answer is "Yes" to 1a(1)-(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see instructions)? Organizations relying on a current notice regarding disaster assistance check here N/A	1b	
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2014?	1c	X
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
a	At the end of tax year 2014, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2014? ☐ Yes ☒ No If "Yes," list the years ►		
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement - see instructions.) N/A	2b	
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here. ►		
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☒ No		
b	If "Yes," did it have excess business holdings in 2014 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2014.) N/A	3b	
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a	X
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2014?	4b	X

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a During the year did the foundation pay or incur any amount to:

(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?

☐ Yes ☒ No

(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?

☐ Yes ☒ No

(3) Provide a grant to an individual for travel, study, or other similar purposes?

☐ Yes ☒ No

(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? (see instructions)

☐ Yes ☒ No

(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?

☐ Yes ☒ No

b If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see instructions)?

N/A

Organizations relying on a current notice regarding disaster assistance check here

☒

c If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?

N/A

☐ Yes ☐ No

If "Yes," attach the statement required by Regulations section 53.4945-5(d).

6a Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

☐ Yes ☒ No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

If "Yes" to 6b, file Form 8870

☐ Yes ☒ No

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction?

N/A

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation.

(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 and deferred compensation	(e) Expense account, other allowances
SEE STATEMENT 8		10,057.	0.	0.

2 Compensation of five highest-paid employees (other than those included on line 1). If 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 and deferred compensation	(e) Expense account, other allowances
NONE				

Total number of other employees paid over \$50,000

0

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Part VIII**Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors** (continued)**3** Five highest-paid independent contractors for professional services. If none, enter "NONE."

(a) Name and address of each person 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 IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.

	Expenses
1 SUMMER DAY CAMP FOSTERS EDUCATION TO CHILDREN PRE-K THROUGH 6TH GRADE	10,994.
2 PRAIRIE PRESERVATION OVER 400 ACRES OF PROTECTED LAND	42,491.
3	
4	

Part IX-B Summary of Program-Related Investments

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2.

	Amount
1 N/A	
2	
All other program-related investments. See instructions.	
3	
Total. Add lines 1 through 3	0.

Part X**Minimum Investment Return** (All domestic foundations must complete this part. Foreign foundations, see instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:	
a	Average monthly fair market value of securities	1a 0.
b	Average of monthly cash balances	1b 395,050.
c	Fair market value of all other assets	1c
d	Total (add lines 1a, b, and c)	1d 395,050.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation)	1e 0.
2	Acquisition indebtedness applicable to line 1 assets	2 0.
3	Subtract line 2 from line 1d	3 395,050.
4	Cash deemed held for charitable activities. Enter 1 1/2% of line 3 (for greater amount, see instructions)	4 5,926.
5	Net value of noncharitable-use assets. Subtract line 4 from line 3. Enter here and on Part V, line 4	5 389,124.
6	Minimum investment return. Enter 5% of line 5 ADJUSTED FOR SHORT TAX PERIOD	6 4,904.

Part XI**Distributable Amount** (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☐ and do not complete this part.)

1	Minimum investment return from Part X, line 6	1 4,904.
2a	Tax on investment income for 2014 from Part VI, line 5	2a
b	Income tax for 2014. (This does not include the tax from Part VI.)	2b
c	Add lines 2a and 2b	2c 0.
3	Distributable amount before adjustments. Subtract line 2c from line 1	3 4,904.
4	Recoveries of amounts treated as qualifying distributions	4 0.
5	Add lines 3 and 4	5 4,904.
6	Deduction from distributable amount (see instructions)	6 0.
7	Distributable amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1	7 4,904.

Part XII**Qualifying Distributions** (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:	
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26	1a 70,392.
b	Program-related investments - total from Part IX-B	1b 0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2
3	Amounts set aside for specific charitable projects that satisfy the:	
a	Suitability test (prior IRS approval required)	3a
b	Cash distribution test (attach the required schedule)	3b
4	Qualifying distributions. Add lines 1a through 3b. Enter here and on Part V, line 8, and Part XIII, line 4	4 70,392.
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income. Enter 1% of Part I, line 27b	5 0.
6	Adjusted qualifying distributions. Subtract line 5 from line 4	6 70,392.

Note. The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years.

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2013	(c) 2013	(d) 2014
1 Distributable amount for 2014 from Part XI, line 7				4,904.
2 Undistributed income, if any, as of the end of 2014				
a Enter amount for 2013 only			0.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2014:				
a From 2009	476,428.			
b From 2010	541,004.			
c From 2011	496,005.			
d From 2012	527,293.			
e From 2013	569,176.			
f Total of lines 3a through e	2,609,906.			
4 Qualifying distributions for 2014 from Part XII, line 4: ► \$	70,392.			
a Applied to 2013, but not more than line 2a			0.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2014 distributable amount				4,904.
e Remaining amount distributed out of corpus	65,488.			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus: Add lines 3f, 4c, and 4e. Subtract line 5	2,675,394.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2013. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2014. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2015				0.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2009 not applied on line 5 or line 7	476,428.			
9 Excess distributions carryover to 2015. Subtract lines 7 and 8 from line 6a	2,198,966.			
10 Analysis of line 9:				
a Excess from 2010	541,004.			
b Excess from 2011	496,005.			
c Excess from 2012	527,293.			
d Excess from 2013	569,176.			
e Excess from 2014	65,488.			

N/A

- ☐ 4942(j)(3) or ☐ 4942(j)(5)

- 3 Complete 3a, b, or c for the alternative test relied upon:
 - a "Assets" alternative test - enter:
 - (1) Value of all assets
 - (2) Value of assets qualifying under section 4942(j)(3)(B)(i)
 - b "Endowment" alternative test - enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed
 - c "Support" alternative test - enter:
 - (1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)
 - (2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii)
 - (3) Largest amount of support from an exempt organization
 - (4) Gross investment income

Part XV Supplementary Information (continued)**3 Grants and Contributions Paid During the Year or Approved for Future Payment**

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a Paid during the year NONE				
Total ▶ 3a				0.
b Approved for future payment NONE				
Total ▶ 3b				0.

FORM 990-PF INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS STATEMENT 1

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
INTEREST INCOME	80.	80.	80.
TOTAL TO PART I, LINE 3	80.	80.	80.

FORM 990-PF GAIN OR (LOSS) FROM SALE OF ASSETS STATEMENT 2

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED DEPREC.	(F) DATE ACQUIRED GAIN OR LOSS	DATE SOLD
FORD F-150 TRUCK	850.	18,121.	0.	PURCHASED 18,121.	06/28/00	10/17/14

(A) DESCRIPTION OF PROPERTY	(B) GROSS SALES PRICE	(C) COST OR OTHER BASIS	(D) EXPENSE OF SALE	(E) MANNER ACQUIRED DEPREC.	(F) DATE ACQUIRED GAIN OR LOSS	DATE SOLD
LIMO CART	0.	9,893.	0.	DONATED 9,893.	09/08/08	09/16/15

NET GAIN OR LOSS FROM SALE OF ASSETS	850.
CAPITAL GAINS DIVIDENDS FROM PART IV	0.
TOTAL TO FORM 990-PF, PART I, LINE 6A	850.

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
CAMP FEES	1,570.	0.	1,570.
PRIOR PERIOD ADJ TO CORRECT EXPENSED FIXED ASSETS	65,325.	0.	65,325.
TOTAL TO FORM 990-PF, PART I, LINE 11	66,895.	0.	66,895.

FORM 990-PF	ACCOUNTING FEES			STATEMENT 4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ACCOUNTING FEES	1,813.	1,813.	0.	0.
TO FORM 990-PF, PG 1, LN 16B	1,813.	1,813.	0.	0.

FORM 990-PF	OTHER EXPENSES			STATEMENT 5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
ADVERTISING	15.	0.	0.	15.
SUBSCRIPTIONS	827.	0.	0.	827.
UTILITIES	4,057.	0.	0.	4,057.
HEALTH INSURANCE	3,875.	0.	0.	3,875.
MEETINGS	235.	0.	0.	235.
PROGRAM EXPENSE	2,591.	0.	0.	2,591.
POSTAGE	437.	0.	0.	437.
SCHOLARSHIPS	250.	0.	0.	250.
GENERAL SUPPLIES	2,250.	0.	0.	2,250.
PROJECT EXPENSE	905.	0.	0.	905.
PAYROLL TAXES	3,706.	0.	0.	3,706.
TO FORM 990-PF, PG 1, LN 23	19,148.	0.	0.	19,148.

FORM 990-PF

REASONABLE CAUSE FOR LATE FILING

STATEMENT 6

THE NATURE INSTITUTE CHANGED ACCOUNTING FIRMS THIS YEAR AND ALSO CHANGED THEIR ACCOUNTING PERIOD FROM A FISCAL YEAR TO A CALENDAR YEAR.

THE CHANGE DID NOT SHOW UP ON THE NEW ACCOUNTANT'S SOFTWARE PROGRAM AND THE SHORT YEAR TAX RETURN WAS FILED 6 WEEKS LATE. THE NATURE INSTITUTE RELIED ON THEIR NEW ACCOUNTANTS TO TIMELY FILE THEIR SHORT YEAR RETURN AND DUE TO SOFTWARE UNABLE TO TRACK THE SHORT YEAR, THE ACCOUNTANTS FAILED TO TIMELY FILE. PLEASE CONSIDER TAXPAYERS PAST FILING RECORD AND ABATE THE \$10 PER DAY PENALTY DUE TO REASONABLE CAUSE.

FORM 990-PF DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT STATEMENT 7

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
KIOSK	1,040.	1,040.	0.
CAMERA	519.	519.	0.
FUDRAISING SOFTWARE	4,410.	4,410.	0.
SPRAYER	3,185.	3,185.	0.
FLOATING DOCK	2,548.	2,548.	0.
2 HERBERIUM CABINETS	1,950.	1,820.	130.
ICE MAKER MACHINE	1,300.	1,095.	205.
NO TILL DRILL	6,600.	5,610.	990.
LAWN MOWER-ZERO TURN	6,799.	6,799.	0.
COMPUTER	1,042.	1,042.	0.
COMPUTER	1,545.	1,545.	0.
TRACTOR	14,000.	7,700.	6,300.
UNDERGROUND RAILROAD MONUMENT	6,960.	3,190.	3,770.
PROPERTY FENCING	11,254.	3,251.	8,003.
2009 KUBOTA RTV900W	11,696.	6,043.	5,653.
MS FURNITURE	2,584.	818.	1,766.
55 GALLON PEST CONTROL SPRAYERS (2)	3,819.	2,419.	1,400.
FS 2626 COLOR COPIER	3,095.	1,960.	1,135.
LUMA REFRIGERATOR	1,586.	477.	1,109.
LUMA REFRIGERATOR	1,581.	448.	1,133.
22' TRAILER	2,038.	629.	1,409.
KUBOTA	10,959.	3,470.	7,489.
WOOD CHIPPER	6,832.	1,879.	4,953.
LAPTOP	608.	274.	334.
GPS UNITS	909.	409.	500.
TOOL SHED	4,030.	4,030.	0.
MORGAN BUILDING - UTILITY BUILDING 12X20	2,895.	2,895.	0.
APIARY - GARAGE	3,118.	1,403.	1,715.
RESTORATION OF TALAHI	6,143.	6,143.	0.
TALAHI FLOORING RESTORATION	22,367.	22,367.	0.
TALAHI FURNACE	6,156.	6,156.	0.
TALAHI DECK & SIDEWALK	18,601.	18,601.	0.
TALAHI SEPTIC SYSTEM	6,250.	6,250.	0.
TALAHI DECK & SIDEWALK	3,453.	3,453.	0.
NEW STEP @ MISS SANCTUARY	1,342.	1,342.	0.
PAINT LODGE	1,800.	1,785.	15.
PAINT LODGE PORCH	500.	500.	0.
SPLIT RAIL FENCING	1,273.	1,273.	0.
ELECTRICAL UPGRADE TO 200 AMP	4,530.	990.	3,540.
GEOTHERMAL SYSTEM	19,981.	4,122.	15,859.
ELECTRICAL UPGRADE/FANS	3,568.	594.	2,974.
TALAHI BATHROOM	58,000.	9,426.	48,574.
TALAHI WINDOWS AND DOORS	11,883.	6,535.	5,348.
PAINT CYPRESS POND GARAGE & SHED	1,500.	663.	837.

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PAINT 2ND STORY LODGE	10,096.	4,628.	5,468.
MS RENOVATION	26,946.	1,628.	25,318.
GARAGE DOOR	1,338.	569.	769.
ALARM SYSTEM	4,204.	1,085.	3,119.
COMPRESSOR - MISS SANCTUARY AC	3,557.	1,038.	2,519.
MISS SANCTUARY NELSON HOUSE	325,000.	127,969.	197,031.
SMALL METAL STORAGE BLDG - GRIBBLE	15,000.	2,063.	12,937.
GARAGE - GRIBBLE (CYPRESS POND)	5,000.	687.	4,313.
BACHMAN DEMOLITION	7,300.	7,300.	0.
TRAILER DEMOLITION	1,000.	1,000.	0.
HUTCHINSON SEEDING	6,683.	6,683.	0.
HUTCHINSON TREE PLANTS	7,721.	7,721.	0.
CYPRESS POND (GRIBBLE) DEMOLITION	17,667.	6,085.	11,582.
CYPRESS POND (GRIBBLE) POOL DEMOLITION	10,990.	3,786.	7,204.
TALAHU LODGE DRIVEWAY PAVEMENT	20,700.	1,955.	18,745.
LAND	390,000.	0.	390,000.
HUTCHINSON LAND	50,000.	0.	50,000.
GRIBBLE PROPERTY LAND	250,063.	0.	250,063.
GREENHOUSE WORK IN PROGRESS	11,023.	138.	10,885.
WINDOWS	41,884.	1,047.	40,837.
CABINETS	3,886.	97.	3,789.
KITCHEN REMODEL	6,324.	158.	6,166.
FLINT HILLS MASONRY	12,400.	620.	11,780.
FARM TEK	9,339.	467.	8,872.
CABIN RESTORATION	512.	13.	499.
TOTAL TO FM 990-PF, PART II, LN 14	1,524,882.	337,845.	1,187,037.

FORM 990-PF PART VIII - LIST OF OFFICERS, DIRECTORS STATEMENT 8
 TRUSTEES AND FOUNDATION MANAGERS

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
MIKE SIEMER 3511 RIEHL LANE GODFREY, IL 62035	TREASURER 3.00	0.	0.	0.
SUE WEBER 69 DANFORTH ROAD ALTON, IL 62002	PRESIDENT 3.00	0.	0.	0.
BARB CALLAHAN 5309 SHANNON DRIVE GODFREY, IL 62035	DIRECTOR 3.00	0.	0.	0.
FELICIA BREEN 2040 ALBY STREET ALTON, IL 62002	DIRECTOR 3.00	0.	0.	0.
TOM DOYLE 11705 BLOSSOM LANE GODFREY, IL 62035	DIRECTOR 3.00	0.	0.	0.
NAN ADAMS PO BOX 257 MORO, IL 62067	DIRECTOR 3.00	0.	0.	0.
DR. PATRICK DAILEY 1247 WEST 9TH STREET ALTON, IL 62002	DIRECTOR 3.00	0.	0.	0.
TINA MURPHY 44 SOUTH FAIRMOUNT DRIVE ALTON, IL 62002	SECRETARY 3.00	0.	0.	0.
KEVIN BENNETT 806 HAWLEY AVENUE ALTON, IL 62002	EXECUTIVE DIRECTOR 40.00	10,057.	0.	0.
CHUCK NORMAN 4900 SOUTHWIND DRIVE GODFREY, IL 62035	DIRECTOR 3.00	0.	0.	0.
TOTALS INCLUDED ON 990-PF, PAGE 6, PART VIII		10,057.	0.	0.

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Asset No	Description	Date Acquired	Method	Life	C o n v	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
11	BUILDINGS KIOSK	05/31/99	SL	10.00		16	1,040.				1,040.	1,040.		0.	1,040.
25	UNDERGROUND RAILROAD MONUMENT	06/11/10	SL	10.00		16	6,960.				6,960.	3,016.		174.	3,190.
26	PROPERTY FENCING	08/20/10	SL	15.00		16	11,254.				11,254.	3,063.		188.	3,251.
38	TOOL SHED	11/03/99	SL	10.00		16	4,030.				4,030.	4,030.		0.	4,030.
39	MORGAN BUILDING - UTILITY BUILDING 12X20	03/02/04	SL	10.00		16	2,895.				2,895.	2,895.		0.	2,895.
40	APIARY - GARAGE	06/17/10	SL	10.00		16	3,118.				3,118.	1,325.		78.	1,403.
41	RESTORATION OF TALAHI	11/30/98	SL	12.00		16	6,143.				6,143.	6,143.		0.	6,143.
42	TALAH FLOORING RESTORATION	06/30/99	SL	10.00		16	22,367.				22,367.	22,367.		0.	22,367.
44	TALAH DECK & SIDEWALK	09/13/02	SL	10.00		16	18,601.				18,601.	18,601.		0.	18,601.
46	TALAH DECK & SIDEWALK	10/08/02	SL	10.00		16	3,453.				3,453.	3,453.		0.	3,453.
47	NEW STEP @ MISS SANCTUARY	11/21/03	SL	10.00		16	1,342.				1,342.	1,342.		0.	1,342.
48	PAINT LODGE	11/03/03	SL	10.00		16	1,800.				1,800.	1,785.		0.	1,785.
49	PAINT LODGE PORCH	04/08/04	SL	10.00		16	500.				500.	500.		0.	500.
50	SPLIT RAIL FENCING	12/07/04	SL	10.00		16	1,273.				1,273.	1,251.		22.	1,273.
51	ELECTRICAL UPGRADE TO 200 AMP	04/19/06	SL	40.00		16	4,530.				4,530.	962.		28.	990.
52	GEO THERMAL SYSTEM	05/30/06	SL	40.00		16	19,981.				19,981.	3,997.		125.	4,122.
53	ELECTRICAL UPGRADE/FANS	04/30/08	SL	40.00		16	3,568.				3,568.	572.		22.	594.

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(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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Asset No	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
54	TALAHU BATHROOM	07/11/08	SL	40.00		16	58,000.				58,000.	9,063.		363.	9,426.
55	TALAHU WINDOWS AND DOORS	06/29/09	SL	10.00		16	11,883.				11,883.	6,238.		297.	6,535.
56	PAINT CYPRESS POND GARAGE & SHED	07/29/10	SL	10.00		16	1,500.				1,500.	625.		38.	663.
57	PAINT 2ND STORY LODGE	06/09/10	SL	10.00		16	10,096.				10,096.	4,376.		252.	4,628.
58	MS RENOVATION	09/20/11	SL	40.00		16	26,946.				26,946.	1,460.		168.	1,628.
59	GARAGE DOOR	10/21/10	SL	10.00		16	1,338.				1,338.	536.		33.	569.
62	MISS SANCTUARY NELSON HOUSE	01/31/99	SL	40.00		16	325,000.				325,000.	125,938.		2,031.	127,969.
63	SMALL METAL STORAGE BLDG - GRIBBLE	06/24/09	SL	40.00		16	15,000.				15,000.	1,969.		94.	2,063.
64	GARAGE - GRIBBLE (CYPRESS POND)	06/24/09	SL	40.00		16	5,000.				5,000.	656.		31.	687.
	* 990-PF PG 1 TOTAL BUILDINGS						567,618.				567,618.	227,203.		3,944.	231,147.
	MACHINERY & EQUIPMENT														
13	CAMERA	05/21/01	SL	5.00		16	519.				519.	519.		0.	519.
14	FUDRAISING SOFTWARE	05/22/02	SL	5.00		16	4,410.				4,410.	4,410.		0.	4,410.
15	SPRAYER	04/05/02	SL	5.00		16	3,185.				3,185.	3,185.		0.	3,185.
16	FLOATING DOCK	11/21/02	SL	10.00		16	2,548.				2,548.	2,548.		0.	2,548.
17	2 HERBERIUM CABINETS	09/15/05	SL	10.00		16	1,950.				1,950.	1,771.		49.	1,820.
18	ICE MAKER MACHINE	08/25/06	SL	10.00		16	1,300.				1,300.	1,062.		33.	1,095.
19	NO TILL DRILL	06/12/06	SL	10.00		16	6,600.				6,600.	5,445.		165.	5,610.

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(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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Asset No	Description	Date Acquired	Method	Life	C o n v	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
20	LAWN MOWER-ZERO TURN	06/19/08	SL	5.00		16	6,799.				6,799.	6,799.		0.	6,799.
21	(D)LIMO CART	09/08/08	SL	5.00		16	9,893.				9,893.	9,893.		0.	0.
22	COMPUTER	02/18/09	SL	5.00		16	1,042.				1,042.	1,042.		0.	1,042.
23	COMPUTER	08/17/09	SL	5.00		16	1,545.				1,545.	1,545.		0.	1,545.
24	TRACTOR	06/25/09	SL	10.00		16	14,000.				14,000.	7,350.		350.	7,700.
27	2009 KUBOTA RTV900W	10/20/09	SL	10.00		16	11,696.				11,696.	5,751.		292.	6,043.
28	MS FURNITURE	11/09/11	SL	10.00		16	2,584.				2,584.	753.		65.	818.
29	55 GALLON PEST CONTROL SPRAYERS (2)	10/27/11	SL	5.00		16	3,819.				3,819.	2,228.		191.	2,419.
30	FS 2626 COLOR COPIER	11/07/11	SL	5.00		16	3,095.				3,095.	1,805.		155.	1,960.
31	LUMA REFRIGERATOR	12/31/11	SL	10.00		16	1,586.				1,586.	437.		40.	477.
32	LUMA REFRIGERATOR	02/29/12	SL	10.00		16	1,581.				1,581.	408.		40.	448.
33	22' TRAILER	11/17/11	SL	10.00		16	2,038.				2,038.	578.		51.	629.
34	KUBOTA	10/31/11	SL	10.00		16	10,959.				10,959.	3,196.		274.	3,470.
35	WOOD CHIPPER	03/19/12	SL	10.00		16	6,832.				6,832.	1,708.		171.	1,879.
36	LAPTOP	09/30/12	SL	5.00		16	608.				608.	244.		30.	274.
37	GPS UNITS	09/30/12	SL	5.00		16	909.				909.	364.		45.	409.
43	TALAH FURNACE	02/07/01	SL	7.00		16	6,156.				6,156.	6,156.		0.	6,156.
45	TALAH SEPTIC SYSTEM	11/15/02	SL	7.00		16	6,250.				6,250.	6,250.		0.	6,250.

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(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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Asset No	Description	Date Acquired	Method	Life	C o n v	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
60	ALARM SYSTEM	08/08/11	SL	10.00		16	4,204.				4,204.	980.		105.	1,085.
61	COMPRESSOR - MISS SANCTUARY	01/24/12	SL	10.00		16	3,557.				3,557.	949.		89.	1,038.
	* 990-PF PG 1 TOTAL						119,665.				119,665.	77,376.		2,145.	69,628.
	MACHINERY & EQUIPMENT														
	TRANSPORTATION EQUIPMENT														
12	(D)FORD F-150 TRUCK	06/28/00	SL	10.00		16	18,121.				18,121.	18,121.		0.	0.
	* 990-PF PG 1 TOTAL						18,121.				18,121.	18,121.		0.	0.
	TRANSPORTATION EQUIPMENT														
	LAND														
72	LAND	01/01/80	L				390,000.				390,000.			0.	
83	HUTCHINSON LAND	01/01/80	L				50,000.				50,000.			0.	
84	GRIFFLE PROPERTY LAND	06/24/09	L				250,063.				250,063.			0.	
	* 990-PF PG 1 TOTAL LAND						690,063.				690,063.	0.		0.	0.
	OTHER														
95	GREENHOUSE WORK IN PROGRESS	05/01/14	SL	20.00		16	11,023.				11,023.			138.	138.
106	WINDOWS	02/03/14	SL	10.00		16	41,884.				41,884.			1,047.	1,047.
117	CABINETS	03/15/14	SL	10.00		16	3,886.				3,886.			97.	97.
118	KITCHEN REMODEL	01/30/14	SL	10.00		16	6,324.				6,324.			158.	158.
119	FLINT HILLS MASONRY	05/01/14	SL	5.00		16	12,400.				12,400.			620.	620.
121	FARM TEK	04/18/14	SL	5.00		16	9,339.				9,339.			467.	467.

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(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

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Asset No	Description	Date Acquired	Method	Life	Conv	Line No	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
132	CABIN RESTORATION	07/01/14	SL	10.00		16	512.				512.			13.	13.
	* 990-PF PG 1 TOTAL OTHER						85,368.				85,368.	0.		2,540.	2,540.
	LAND														
65	BACHMAN DEMOLITION	09/30/99	SL	15.00		16	7,300.				7,300.	7,300.		0.	7,300.
66	TRAILER DEMOLITION	09/30/99	SL	15.00		16	1,000.				1,000.	1,000.		0.	1,000.
67	HUTCHINSON SEEDING	04/30/99	SL	15.00		16	6,683.				6,683.	6,683.		0.	6,683.
68	HUTCHINSON TREE PLANTS	07/31/99	SL	15.00		16	7,721.				7,721.	7,721.		0.	7,721.
69	CYPRESS POND (GRIBBLE)	10/29/09	SL	15.00		16	17,667.				17,667.	5,791.		294.	6,085.
70	CYPRESS POND (GRIBBLE) POOL	11/10/09	SL	15.00		16	10,990.				10,990.	3,603.		183.	3,786.
71	TALAHU LODGE DRIVEWAY	08/08/13	SL	15.00		16	20,700.				20,700.	1,610.		345.	1,955.
	PAVEMENT														
	* 990-PF PG 1 TOTAL LAND						72,061.				72,061.	33,708.		822.	34,530.
	* 990-PF PG 1 TOTAL -						1,552,896.				1,552,896.	356,408.		9,451.	337,845.
	* GRAND TOTAL 990-PF PG 1						1,552,896.				1,552,896.	356,408.		9,451.	337,845.
	DEPR														

428111
05-01-14

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

► File a separate application for each return.

► Information about Form 8868 and its instructions is at www.irs.gov/form8868.

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

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

Electronic filing (e-file). You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/efile and click on **e-file for Charities & Nonprofits**.

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

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only ☐

All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions.	Enter filer's identifying number
	THE NATURE INSTITUTE	Employer identification number (EIN) or 37-1091053
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. 2213 SOUTH LEVIS LANE	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. GODFREY, IL 62035	

Enter the Return code for the return that this application is for (file a separate application for each return)

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

ANGELA MOAN

- The books are in the care of ► **2213 SOUTH LEVIS LANE - GODFREY, IL 62035**

Telephone No. ► **618-466-9930**

Fax No. ►

- 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 is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **AUGUST 15, 2015**, 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 **OCT 1, 2014**, and ending **DEC 31, 2014**.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
- ☒ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution. If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

THE NATURE INSTITUTE

FINANCIAL STATEMENTS

DECEMBER 31, 2014

THE NATURE INSTITUTE

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DECEMBER 31, 2014**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The Nature Institute
Godfrey, IL

Report on the Financial Statements

We have audited the accompanying financial statements of The Nature Institute (a nonprofit corporation), which comprise the statement of assets, liabilities, and net assets - modified cash basis as of December 31, 2014, and the related statements of revenues collected, expenses paid, and change in net assets - modified cash basis, functional expenses- modified cash basis, and cash flows - modified cash basis for the fifteen months then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and net assets of The Nature Institute as of December 31, 2014, and the changes in its net assets and its cash flows for the fifteen months then ended in accordance with the basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Certified Public Accountants
Alton, Illinois

February 12, 2015

THE NATURE INSTITUTE

STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS - MODIFIED CASH BASIS DECEMBER 31, 2014

<u>Assets</u>	
Cash and Cash Equivalents	\$ 228,421
Property and Equipment	
Land	690,063
Buildings	635,399
Land Improvements	72,061
Equipment	<u>127,359</u>
Total Property and Equipment	1,524,882
Less - Accumulated Depreciation	<u>(342,468)</u>
	<u>1,182,414</u>
 Total Assets	 <u>\$ 1,410,835</u>
 <u>Liabilities and Net Assets</u>	
Liabilities:	
None	\$ <u>-</u>
Total Liabilities	<u>-</u>
 Net Assets:	
Permanently Restricted	1,037,454
Temporarily Restricted	145,625
Unrestricted	<u>227,756</u>
Total Net Assets	<u>1,410,835</u>
 Total Liabilities and Net Assets	 <u>\$ 1,410,835</u>

See notes to financial statements

THE NATURE INSTITUTE

STATEMENT OF REVENUES COLLECTED, EXPENSES PAID, AND CHANGE IN NET ASSETS - MODIFIED CASH BASIS FOR THE FIFTEEN MONTHS ENDED DECEMBER 31, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Support:				
Memberships	\$ 9,067	\$ -	\$ -	\$ 9,067
Contributions	17,338	-	-	17,338
Fees and Grants	500	383,000	-	383,500
Program Service Fees	64,854	-	-	64,854
Investment Income	188	-	-	188
Other Income	1,650	-	-	1,650
Net Assets Released from Restrictions	<u>513,071</u>	<u>(513,071)</u>	<u>-</u>	<u>-</u>
Total Support	<u>606,668</u>	<u>(130,071)</u>	<u>-</u>	<u>476,597</u>
 Expenses:				
Program Services	381,211	-	21,527	402,738
Management and General	117,362	-	-	117,362
Fund Raising	<u>96,080</u>	<u>-</u>	<u>-</u>	<u>96,080</u>
Total Expenses	<u>594,653</u>	<u>-</u>	<u>21,527</u>	<u>616,180</u>
 Change in Net Assets	 12,015	 (130,071)	 (21,527)	 (139,583)
 Net Assets, Beginning of Year	 <u>215,741</u>	 <u>275,696</u>	 <u>1,058,981</u>	 <u>1,550,418</u>
 Net Assets, End of Year	 <u>\$ 227,756</u>	 <u>\$ 145,625</u>	 <u>\$ 1,037,454</u>	 <u>\$ 1,410,835</u>

See notes to financial statements

THE NATURE INSTITUTE

STATEMENT OF FUNCTIONAL EXPENSES - MODIFIED CASH BASIS FOR THE FIFTEEN MONTHS ENDED DECEMBER 31, 2014

	Building and Structures	Education	Stewardship	Fund Raising	Management and General	Administration/ Finance	Total
Salaries	\$ 11,053	\$ 129,303	\$ 109,019	\$ 69,052	\$ 11,058	\$ 11,058	\$ 329,485
Employee Benefits	-	-	-	-	32,959	32,959	32,959
Payroll Taxes	876	10,705	8,911	5,665	1,439	1,439	27,596
Professional Fees	-	-	-	-	19,877	19,877	19,877
Postage	-	217	-	459	898	898	1,574
Office Expense & Supplies	308	121	15	446	2,206	2,206	3,096
Utilities	14,101	8	-	75	9,128	9,128	23,312
Program Expense & Supplies	18,569	28,767	14,179	7,832	3,400	3,400	72,747
Special Events	-	116	444	4,506	700	700	5,766
Repairs and Maintenance Expense	2,236	-	6,348	-	1,155	1,155	9,739
Travel	-	398	125	559	1,839	1,839	2,921
Training	-	-	-	-	708	708	708
Dues & Subscriptions	-	1,378	383	1,136	3,778	3,778	6,675
Advertising	-	-	-	3,114	186	186	3,300
Miscellaneous Expense	-	-	-	2,313	101	101	2,414
Meetings & Events	-	-	-	923	2,140	2,140	3,063
Equipment Rental/Purchase	888	-	2,335	-	-	-	3,223
Depreciation	24,104	-	16,901	-	2,064	2,064	43,069
Insurance	-	389	541	-	23,726	23,726	24,656
	<u>\$ 72,135</u>	<u>\$ 171,402</u>	<u>\$ 159,201</u>	<u>\$ 96,080</u>	<u>\$ 117,362</u>	<u>\$ 117,362</u>	<u>\$ 616,180</u>

See notes to financial statements

THE NATURE INSTITUTE

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS FOR THE FIFTEEN MONTHS ENDED DECEMBER 31, 2014

Cash Flows from Operating Activities:	
Change in Net Assets	\$ (139,583)
Adjustments to Reconcile Change in Net Assets to	
Net Cash Provided by Operating Activities:	
Depreciation	43,069
(Increase) Decrease in Operating Assets:	
None	-
Increase (Decrease) in Operating Liabilities:	
None	-
Net Cash Provided (Used) by Operating Activities	<u>(96,514)</u>
Cash Flows from Investing Activities:	
Payments for Property and Equipment	<u>(85,367)</u>
Net Cash Provided (Used) by Investing Activities	<u>(85,367)</u>
Net Change in Cash and Cash Equivalents	(181,881)
Beginning Cash and Cash Equivalents	<u>410,302</u>
Ending Cash and Cash Equivalents	<u>\$ 228,421</u>

See notes to financial statements

THE NATURE INSTITUTE

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2014

The Nature Institute ("Institute") is a nonprofit organization dedicated to land conservation and environmental education. The Institute works to foster an awareness and appreciation of the natural world through preservation, restoration, and education.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting – Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements.

The Institute utilizes the modified cash receipts and disbursements method of accounting. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred. Disbursements for assets having a useful life of more than one year are capitalized and depreciated over their respective estimated useful life.

Financial Statement Presentation – Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards ASC 958-205, "Not-for-Profit Entities-Presentation of Financial Statements." Under ASC 958-205, the Institute is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted Net Assets – This includes resources available for support of the Institute's operations. Each year the Board designates resources of the Unrestricted Fund for specific use. However, the Board is not bound by these designations and may adjust them, as they deem necessary.

Temporarily Restricted Net Assets – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Institute and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Revenues Collected, Expenses Paid, and Change in Net Assets as released from restrictions.

The Nature Institute has temporarily restricted net assets, which are to be used in various programs.

Permanently Restricted Net Assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Institute. Generally,

THE NATURE INSTITUTE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

the donors of these assets permit the Institute to use all or part of the income earned on any related investments for the general or specific purpose.

The Institute reports the land and the buildings as permanently restricted assets based on the original restrictions as set forth upon donation of the assets by the donor. For the fifteen months ended December 31, 2014, the Institute had reduced the permanently restricted balance by \$21,527 related to depreciation on the permanently restricted assets.

Fair Value of Financial Instruments – The fair value of financial instruments classified as current assets or liabilities approximate carrying value due to the short-term nature of these accounts.

The Institute determines the fair value of certain assets on a recurring basis through application of FASB ASC 820 (formerly SFAS No. 157, *Fair Value Measurements*) for financial assets and liabilities. The Institute has no material financial assets or liabilities measured at fair value and, accordingly, management has determined that the application of ASC 820 does not have a material impact on the financial statements.

FASB ASC 820 is also effective for nonfinancial instruments of the Institute. There were no triggering events that required fair value measurements of the Institute's nonfinancial assets and liabilities at December 31, 2014.

Donations – The Institute reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support.

The Institute reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Institute reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

Contributed In-Kind Services – Contributions of donated services was received by various volunteers that assisted in the stewardship programs, camp programs, and with administrative duties. Volunteer hours totaled 4,905 for the fifteen months ended December 31, 2014. The estimated dollar value given to the volunteer hours is \$40,466.

THE NATURE INSTITUTE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Tax Status – The Organization is tax-exempt under Section 501(c)(3) of the Internal Revenue Code and, therefore, is exempt from both federal and state income taxes. Accordingly, no provision has been made for income taxes in the accompanying financial statements. The Institute is classified as a private foundation by the Internal Revenue Service, which requires them to pay an excise tax based on net investment income. The Institute did not pay any excise tax paid during the period ended December 31, 2014.

The Organization has adopted the provisions of FASB ASC 740-10-25 (formerly FASB Interpretation No. 48, *Accounting for Uncertainty in Income Taxes - an Interpretation of FASB No. 109*) requiring disclosure of uncertain tax positions. There has been no interest or penalties recognized in the Statement of Activities nor in the Statement of Assets, Liabilities, and Net Asset - Modified Cash Basis related to uncertain tax positions. In addition, no tax positions exist for which it is reasonably possible that the total amounts of unrecognized tax benefits will significantly increase or decrease within the next 12 months. The Institute evaluates its uncertain tax positions, if any, on a continual basis through review of its policies and procedures and discussions with outside experts. Tax years considered closed for federal review purposes are those years ending before 2011.

Subsequent Events – In accordance with FASB ASC 855 (formerly SFAS No. 165, Subsequent Events), the Organization has evaluated subsequent events through February 12, 2015, which is the date the financial statements were available to be issued.

Land, Building, and Equipment – Equipment is valued at cost, if purchased or fair market value if donated, less accumulated depreciation. Depreciation is calculated using the straight-line method of depreciation over the estimated useful lives of the assets of 10 to 40 years. The Institute capitalizes all purchases with lives greater than one year with amounts greater than \$1,000.

Allocated Expenses – Expenses by function have been allocated between program and supporting services classifications by directly charging the program when it can be specifically identified with it. Those expenses that cannot be specifically identified with a program are generally charged based on allocations of estimated time spent on the programs.

Cash and Cash Equivalents – For the purpose of the Statement of Cash Flows, cash and cash equivalents represent cash on deposit with an original maturity of three months or less.

Compensated Absences – Full-time employees of the Institute are entitled to paid absences. The amount of vacation leave depends on length of service, and if not used, it is not carried over. Sick leave is not paid out, if not used, and is also not carried over.

THE NATURE INSTITUTE
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Use of Estimates – The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

NOTE 2: PROPERTY AND EQUIPMENT

The following is a summary of the property and equipment at December 31, 2014.

		<u>Asset</u> <u>Lives</u>
Land	\$ 690,063	
Buildings	635,399	10-40
Equipment	127,359	5-15
Land Improvements	<u>72,061</u>	15
Total Property and Equipment	1,524,882	
Less, Accumulated Depreciation	<u>(342,468)</u>	
Net Property and Equipment	<u>\$ 1,182,414</u>	

Depreciation expense for the fifteen months ended December 31, 2014 is \$43,069.

NOTE 3: JAMES AND AUNE NELSON FOUNDATION GRANT MONIES

The James and Aune Nelson Foundation elected to grant The Nature Institute monies for restoration and preservation, general operating support, and endowments. This grant is a significant concentration of the receipts of the Institute on a yearly basis.

NOTE 4: TEMPORARILY RESTRICTED NET ASSETS

The Institute reports temporarily restricted net assets of \$145,625 as of December 31, 2014, which consist of:

- \$4,313 received from various donors for use by the Friends of Heartland Prairie.
- \$1,050 received from various donors to be used for scholarships.
- \$6,544 to be used for the Cabin Restoration.
- \$131,718 from the James & Aune Nelson Foundation to be used for various capital upgrades and operating activities.
- \$2,000 from Boeing to be used for the greenhouse.