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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

1412

▶ 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.

OMB No. 1545-0052

2014

Open to Public Inspection

For calendar year 2014 or tax year beginning , and ending

Name of foundation: THE PAUL J CIENER BOTANICAL GARDEN

A Employer identification number: 56-2105544

Number and street (or P.O. box number if mail is not delivered to street address): 215 South Main St — Room/suite

B Telephone number (see instructions): 336-996-7888

City or town, state or province, country, and ZIP or foreign postal code: Kernersville NC 27284

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) ▶ $ 6,865,579

J Accounting method: ☐ Cash ☒ Accrual ☐ Other (specify) (Part I, column (d) must be on cash basis.)

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) (see instructions).)

	Line	Description	(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc., received (attach schedule)	319,261			
	2	Check ▶ ☐ if the foundation is not required to attach Sch. B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	53,905	53,905	53,905	
	5a	Gross rents				
	b	Net rental income or (loss)				
	6a	Net gain or (loss) from sale of assets not on line 10	43,037			
	b	Gross sales price for all assets on line 6a 405,785				
	7	Capital gain net income (from Part IV, line 2)		43,037		
	8	Net short-term capital gain			32,687	
	9	Income modifications				
	10a	Gross sales less returns and allowances 19,734				
	b	Less Cost of goods sold 14,278				
	c	Gross profit or (loss) (attach schedule) Stmt 1	5,456		5,456	
	11	Other income (attach schedule) Stmt 2	126,103		126,103	
	12	Total. Add lines 1 through 11	547,762	96,942	218,151	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc.	79,200			
	14	Other employee salaries and wages	174,874		174,874	129,874
	15	Pension plans, employee benefits	31,434		34,746	34,746
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule) Stmt 3	13,015		13,015	13,015
	c	Other professional fees (attach schedule) Stmt 4	5,157		5,157	5,157
	17	Interest	24,668		24,668	24,668
	18	Taxes (attach schedule) (see instructions) Stmt 5	5,490	1,953	3,537	3,537
	19	Depreciation (attach schedule) and depletion Stmt 6	217,175			
	20	Occupancy	26,972		26,972	19,729
	21	Travel, conferences, and meetings	4,269		4,269	4,269
	22	Printing and publications				
	23	Other expenses (att. sch.) Stmt 7 Stmt 8	138,033	16,098	100,427	84,640
	24	Total operating and administrative expenses. Add lines 13 through 23	720,287	18,051	387,665	319,635
	25	Contributions, gifts, grants paid	0			0
	26	Total expenses and disbursements. Add lines 24 and 25	720,287	18,051	387,665	319,635
	27	Subtract line 26 from line 12				
	a	Excess of revenue over expenses and disbursements	-172,525			
	b	Net investment income (if negative, enter -0-)		78,891		
	c	Adjusted net income (if negative, enter -0-)			0	

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For Paperwork Reduction Act Notice, see instructions.

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Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions.)

			Beginning of year (a) Book Value	End of year (b) Book Value	(c) Fair Market Value
Assets	1	Cash – non-interest-bearing	500	500	500
	2	Savings and temporary cash investments	40,441	129,003	129,003
	3	Accounts receivable ▶ 34,724			
		Less: allowance for doubtful accounts ▶	29,555	34,724	34,724
	4	Pledges receivable ▶			
		Less: allowance for doubtful accounts ▶			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7	Other notes and loans receivable (att. schedule) ▶			
		Less: allowance for doubtful accounts ▶ 0			
	8	Inventories for sale or use	7,716	2,273	2,273
	9	Prepaid expenses and deferred charges	10	333	333
	10a	Investments – U.S. and state government obligations (attach schedule)			
	b	Investments – corporate stock (attach schedule) See Stmt 9	1,340,784	1,196,536	1,196,536
	c	Investments – corporate bonds (attach schedule)			
	11	Investments – land, buildings, and equipment basis ▶ 402,764			
		Less accumulated depreciation (attach sch.) ▶ Stmt 10 43,577	363,104	359,187	402,764
	12	Investments – mortgage loans			
	13	Investments – other (attach schedule)			
	14	Land, buildings, and equipment basis ▶ 5,099,446			
		Less accumulated depreciation (attach sch.) ▶ Stmt 11 723,689	4,474,432	4,375,757	5,099,446
	15	Other assets (describe ▶)			
	16	**Total assets** (to be completed by all filers – see the instructions. Also, see page 1, item I)	6,256,542	6,098,313	6,865,579
Liabilities	17	Accounts payable and accrued expenses	20,865	12,748	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule) See Worksheet	936,688	966,794	
	22	Other liabilities (describe ▶ See Statement 12)	24,396	16,703	
	23	**Total liabilities** (add lines 17 through 22)	981,949	996,245	
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			
	25	Temporarily restricted			
	26	Permanently restricted			
		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	300,000	300,000	
	29	Retained earnings, accumulated income, endowment, or other funds	4,974,593	4,802,068	
	30	**Total net assets or fund balances** (see instructions)	5,274,593	5,102,068	
	31	**Total liabilities and net assets/fund balances** (see instructions)	6,256,542	6,098,313	

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	5,274,593
2	Enter amount from Part I, line 27a	2	-172,525
3	Other increases not included in line 2 (itemize) ▶	3	
4	Add lines 1, 2, and 3	4	5,102,068
5	Decreases not included in line 2 (itemize) ▶	5	
6	Total net assets or fund balances at end of year (line 4 minus line 5) – Part II, column (b), line 30	6	5,102,068

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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	BB&T Securities	P	02/02/15	11/15/14
b	BB&T Securities	P	02/02/11	11/15/14
c	BB&T Securities	P	02/02/11	11/15/14
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	320,140		287,453	32,687
b	85,645		74,468	11,177
c			827	-827
d				
e				

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

	(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				32,687
b				11,177
c				-827
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	43,037
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) (see instructions) If (loss), enter -0- in Part I, line 8	3	32,687

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	523,278	1,412,190	0.370544
2012	769,420	1,488,911	0.516767
2011	947,663	2,335,507	0.405763
2010	1,847,575	3,243,344	0.569651
2009	1,356,243	3,430,765	0.395318

2 Total of line 1, column (d)	2	2.258043
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	0.451609
4 Enter the net value of noncharitable-use assets for 2014 from Part X, line 5	4	1,248,965
5 Multiply line 4 by line 3	5	564,044
6 Enter 1% of net investment income (1% of Part I, line 27b)	6	789
7 Add lines 5 and 6	7	564,833
8 Enter qualifying distributions from Part XII, line 4	8	455,725

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.

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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)		
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b	1	1,578
c	All other domestic foundations enter 2% of line 27b. Exempt foreign organizations enter 4% of Part I, line 12, col (b)		
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only. Others enter -0-)	2	0
3	Add lines 1 and 2	3	1,578
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)	4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-	5	1,578
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	
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	1,578
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?	1a		X
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see instructions for the definition)?	1b		X
	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			
c	Did the foundation file **Form 1120-POL** for this year?	1c		X
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year: (1) On the foundation ▶ $ (2) On foundation managers ▶ $			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers. ▶ $			
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.	2		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	3		X
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		X
b	If "Yes," has it filed a tax return on **Form 990-T** for this year? N/A	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? If "Yes," attach the statement required by General Instruction T	5		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?	6	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	7	X	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ None			
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	8b	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	9		X
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		X

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Part VII-A Statements Regarding Activities (continued)

			Yes	No
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?	13	X	

Website address ▶ cienerbotanicalgarden.org

14 The books are in care of ▶ DAVID B CIENER Telephone no. ▶ 336-996-7888

215 S MAIN ST

Located at ▶ KERNERSVILLE NC ZIP+4 ▶ 27284

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 |

			Yes	No
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?	16		X
	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 ▶			

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

					Yes	No
	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.					
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)?			N/A 1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐					
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?			N/A 1c		
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 ▶ 20 , 20 , 20 , 20					
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. ▶ 20 , 20 , 20 , 20					
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

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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 [X] 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 [X] No

(3) Provide a grant to an individual for travel, study, or other similar purposes? ☐ Yes [X] No

(4) Provide a grant to an organization other than a charitable, etc, organization described in section 4945(d)(4)(A)? (see instructions) ☐ Yes [X] 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 [X] 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 | 5b |

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 [X] No

b Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | 6b | | X

If "Yes" to 6b, file Form 8870

7a At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction? ☐ Yes [X] No

b If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? N/A | 7b |

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 (see instructions).

(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 13				

2 Compensation of five highest-paid employees (other than those included on line 1 – see instructions). 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 (see instructions). 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 ▶		

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 BUILD AND MAINTAIN BOTANICAL GARDEN FOR EDUCATION AND BENEFIT OF COMMUNITY AND TOURISTS.	319,635
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

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 ▶	

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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	1,267,985
b	Average of monthly cash balances		1b	0
c	Fair market value of all other assets (see instructions)		1c	0
d	Total (add lines 1a, b, and c)		1d	1,267,985
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	1,267,985
4	Cash deemed held for charitable activities. Enter 1½% of line 3 (for greater amount, see instructions)		4	19,020
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3. Enter here and on Part V, line 4		5	1,248,965
6	**Minimum investment return.** Enter 5% of line 5		6	62,448

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	62,448
2a	Tax on investment income for 2014 from Part VI, line 5	2a 1,578		
b	Income tax for 2014 (This does not include the tax from Part VI.)	2b		
c	Add lines 2a and 2b		2c	1,578
3	Distributable amount before adjustments. Subtract line 2c from line 1		3	60,870
4	Recoveries of amounts treated as qualifying distributions		4	
5	Add lines 3 and 4		5	60,870
6	Deduction from distributable amount (see instructions)		6	
7	**Distributable** amount as adjusted. Subtract line 6 from line 5. Enter here and on Part XIII, line 1		7	60,870

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	319,635
b	Program-related investments – total from Part IX-B	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes	2	136,090
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	455,725
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 (see instructions)	5	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	455,725

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

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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					60,870
2 Undistributed income, if any, as of the end of 2014					
a Enter amount for 2013 only					
b Total for prior years: 20____, 20____, 20____					
3 Excess distributions carryover, if any, to 2014					
a From 2009	1,186,557				
b From 2010	1,682,832				
c From 2011	835,734				
d From 2012	693,793				
e From 2013	455,541				
f Total of lines 3a through e		4,854,457			
4 Qualifying distributions for 2014 from Part XII, line 4 ▶ $ 455,725					
a Applied to 2013, but not more than line 2a					
b Applied to undistributed income of prior years (Election required – see instructions)					
c Treated as distributions out of corpus (Election required – see instructions)					
d Applied to 2014 distributable amount					60,870
e Remaining amount distributed out of corpus		394,855			
5 Excess distributions carryover applied to 2014 (If an amount appears in column (d), the same amount must be shown in column (a).)					
6 **Enter the net total of each column as indicated below.**					
a Corpus. Add lines 3f, 4c, and 4e Subtract line 5		5,249,312			
b Prior years' undistributed income. Subtract line 4b from line 2b					
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					
d Subtract line 6c from line 6b Taxable amount – see instructions					
e Undistributed income for 2013 Subtract line 4a from line 2a. Taxable amount – see instructions					
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)					
8 Excess distributions carryover from 2009 not applied on line 5 or line 7 (see instructions)		1,186,557			
9 **Excess distributions carryover to 2015.** Subtract lines 7 and 8 from line 6a		4,062,755			
10 Analysis of line 9:					
a Excess from 2010	1,682,832				
b Excess from 2011	835,734				
c Excess from 2012	693,793				
d Excess from 2013	455,541				
e Excess from 2014	394,855				

Form **990-PF** (2014)

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Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2014, enter the date of the ruling ▶

b Check box to indicate whether the foundation is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			
	(a) 2014	(b) 2013	(c) 2012	(d) 2011	(e) Total
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
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 (Complete this part only if the foundation had $5,000 or more in assets at any time during the year – see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000). (See section 507(d)(2).)

N/A

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest.

N/A

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ [X] if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number or e-mail address of the person to whom applications should be addressed.

N/A

b The form in which applications should be submitted and information and materials they should include:

N/A

c Any submission deadlines:

N/A

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors:

N/A

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 N/A				
Total			▶ 3a	
b Approved for future payment N/A				
Total			▶ 3b	

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Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated.	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue:					
a MEMBERSHIPS					8,681
b PROGRAMS					18,212
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities			14	53,905	
5 Net rental income or (loss) from real estate:					
a Debt-financed property					
b Not debt-financed property					
6 Net rental income or (loss) from personal property					
7 Other investment income					
8 Gain or (loss) from sales of assets other than inventory					43,037
9 Net income or (loss) from special events			25	37,615	
10 Gross profit or (loss) from sales of inventory			25	5,456	
11 Other revenue: a					
b					
c					
d					
e					
12 Subtotal. Add columns (b), (d), and (e)		0		96,976	69,930

13 Total. Add line 12, columns (b), (d), and (e) ... 13 166,906

(See worksheet in line 13 instructions to verify calculations.)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
1a	PROMOTE KNOWLEDGE OF PLANTS AND GARDENS
1b	PROMOTE KNOWLEDGE OF PLANTS AND GARDENS

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Part XVII Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of:			
	(1) Cash	1a(1)		X
	(2) Other assets	1a(2)		X
b	Other transactions:			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		X
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		X
	(3) Rental of facilities, equipment, or other assets	1b(3)		X
	(4) Reimbursement arrangements	1b(4)		X
	(5) Loans or loan guarantees	1b(5)		X
	(6) Performance of services or membership or fundraising solicitations	1b(6)		X
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		X

d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received

(a) Line no	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers transactions, and sharing arrangements
N/A			

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship
N/A		

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 taxpayer) is based on all information of which preparer has any knowledge

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Signature of officer or trustee | Date | Title: PRESIDENT

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
Tim B Reid	Tim B Reid	12/17/15	

Firm's name ▶ A.M. PAYNE & ASSOC., INC. — PTIN P00196563

Firm's address ▶ 1610 WESTCHESTER DR HIGH POINT, NC 27262-7008 — Firm's EIN ▶ 56-1190701 — Phone no. 336-885-4177

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Schedule B (Form 990, 990-EZ, or 990-PF)
Department of the Treasury Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Name of the organization: THE PAUL J CIENER BOTANICAL GARDEN

Employer identification number: 56-2105544

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	☐ 527 political organization
Form 990-PF	☒ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the $33^1/_3$ % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) $5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than $1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling $5,000 or more during the year ▶ $

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

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Schedule B (Form 990, 990-EZ, or 990-PF) (2014) Page 1 of 2 Page 2

Name of organization
THE PAUL J CIENER BOTANICAL GARDEN

Employer identification number
56-2105544

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	PAUL J CIENER CHARITABLE LEAD TRUST 547 S Bunker Hill Rd Colfax NC 27235	$ 121,719	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	THE WINSTON SALEM FOUNDATION 860 West 5th St Winston Salem NC 27101-2506	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	JOHN WOLFE 101 S Main St Kernersville NC 27284	$ 5,245	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)
4	TOWN OF KERNERSVILLE PO Box 728 Kernersville NC 27284	$ 15,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	MICHEL FAMILY FOUNDATION FUND 116 Hawkins Dr Greensboro NC 27410	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	LAWRENCE POPE FOUNDATION 1349 S. Park Drive, #C Kernersvile NC 27284	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions)

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Schedule B (Form 990, 990-EZ, or 990-PF) (2014) Page 2 of 2 Page 2

Name of organization
THE PAUL J CIENER BOTANICAL GARDEN

Employer identification number
56-2105544

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	WYAT DELORES LEFEVRE 4536 Kernerville Rd Kernersville NC 27284	$ 5,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	DAVID CIENER 215 South Main St Kernersville NC 27284	$ 10,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	ESTATE OF EMMANUEL LOTH CIENER 5450 Village Dr Viera FL 32955	$ 100,000	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

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Statement 1 - Form 990-PF, Part I, Line 10c - Gross Sales less Cost of Goods Sold

Description	Gross Sales	COGS	Gross Profit
GIFT SHOP	$ 19,734	$ 14,278	$ 5,456
Total	$ 19,734	$ 14,278	$ 5,456

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Statement 2 - Form 990-PF, Part I, Line 11 - Other Income

Description	Revenue per Books	Net Investment Income	Adjusted Net Income
MEMBERSHIPS	$ 8,681	$	$ 8,681
PROGRAMS	18,212		18,212
SPECIAL EVENTS	99,210		99,210
Total	$ 126,103	$ 0	$ 126,103

Statement 3 - Form 990-PF, Part I, Line 16b - Accounting Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
ACCOUNTING & LEGAL FEES	$ 13,015	$	$ 13,015	$ 13,015
Total	$ 13,015	$ 0	$ 13,015	$ 13,015

Statement 4 - Form 990-PF, Part I, Line 16c - Other Professional Fees

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
OUTSIDE SERVICES	$ 5,157	$	$ 5,157	$ 5,157
Total	$ 5,157	$ 0	$ 5,157	$ 5,157

Statement 5 - Form 990-PF, Part I, Line 18 - Taxes

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
PROPERTY TAX	$ 3,312	$	$ 3,312	$ 3,312
LICENSES	225		225	225
INCOME TAX	1,953	1,953		
Total	$ 5,490	$ 1,953	$ 3,537	$ 3,537

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation

Description / Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
BUILDINGS							
12/01/10	$ 2,076,834	$ 161,975	S/L	39	$ 53,252	$	$
FURNITURE & EQUIP							
12/01/09	43,057	31,849	200DB	7	4,483		
FACILITY CONSTRUCTION							
12/31/09	13,925	1,428	S/L	39	357		
VEHICLES							
12/01/09	14,060	1,620	200DB	5	405		
GARDEN IN DVLPMNT							
12/01/10	626,178	118,974	150DB	15	50,720		
GARDEN IN DVLPMNT							
12/01/09	4,763	905	150DB	15	386		
NURSERY - BOST ST							
12/01/10	105,977	20,136	150DB	15	8,584		
NURSERY - BOST ST							
12/01/09	9,843	1,870	150DB	15	797		
PARKING LOT							
12/01/10	54,665	7,046	S/L	15	3,174		
LAND							
12/01/09	1,070,984			0			
210 HARMON CT - LOT 69							
12/01/09	10,690			0			
APPLE PROPERTY							
12/01/09	31,576	3,239	S/L	39	809		
BOST ST LAND							
12/01/09	34,869			0			
216 HARMON CT							
12/01/10	41,789	3,589	S/L	39	1,071		
BUILDINGS							
12/31/11	462,786	24,227	S/L	39	11,866		
NURSERY (BOST ST)							
12/22/11	6,795	356	S/L	39	174		
GARDEN IN DEVPMNT							
1/24/11	299	57	150DB	15	24		

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description / Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
PARKING LOT							
12/31/11	$ 27,200	$ 5,168	150DB	15	$ 2,203	$	$
FURNITURE & EQUIP							
12/31/11	35,656	18,114	200DB	7	5,012		
PARKING LOT LIGHTING							
10/04/12	12,361	7,076	150DB	15	529		
GARDEN IN DVLPMNT							
2/09/12	3,400	1,947	150DB	15	145		
FURN & EQUIP 2012							
5/10/12	4,234	2,938	200DB	7	370		
LAND - 225 S MAIN ST							
10/22/07	250,000						
HOUSE - 225 S MAIN ST							
10/22/07	152,764	35,743	Straight Line	20			
DELL PC - KITTY							
1/02/13	1,085	678	200DB	7	117		
3000 GALLON RAIN BARREL							
12/02/13	3,036	1,572	200DB	7	418		
10 in x 50 ft Roll							
12/02/13	54	28	200DB	7	7		
GUTTERS ON GREENHOUSE							
12/20/13	335	173	200DB	7	47		
SERVER							
12/02/13	3,036	1,594	200DB	5	577		
3000 GALLON RAIN CONTAINMENT							
1/02/14	3,419		200DB	7	1,954		
CISTERN COMPONENTS							
9/01/14	875		200DB	7	500		
HOURGLASS GARDEN							
12/22/14	120,352		150DB	15	63,185		
ROCK GARDEN							
11/21/14	11,445		150DB	15	6,009		

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Statement 6 - Form 990-PF, Part I, Line 19 - Depreciation (continued)

Description							
Date Acquired	Cost Basis	Prior Year Depreciation	Method	Life	Current Year Depreciation	Net Investment Income	Adjusted Net Income
Total	$ 5,238,342	$ 452,302			$ 217,175	$ 0	$ 0

Statement 7 - Form 990-PF, Part I, Line 23 - Amortization

Description	Date Acquired	Cost Basis	Prior Year Amortization	Life	Current Year Amortization	Net Investment Income	Adjusted Net Income	COGS
MASTER PLAN	12/01/10	$ 262,490	$ 72,104	15	$ 17,499	$	$	
MASTER PLAN	3/30/11	1,378	260	15	92			
Total		$ 263,868	$ 72,364		$ 17,591	$ 0	$ 0	

Statement 8 - Form 990-PF, Part I, Line 23 - Other Expenses

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
	$	$	$	$
GIFT SHOP				
MERCHANT FEES	935		935	
SPECIAL EVENTS				
MERCHANT FEES	2,807		2,807	
JANITORIAL EXP	2,339		2,339	
REPAIRS	3,000		3,000	
PROGRAM EXP	3,610		3,610	
Advertising	3,096		3,096	
Expenses				
ADVERTISING	12,385		12,385	12,385

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Statement 8 - Form 990-PF, Part I, Line 23 - Other Expenses (continued)

Description	Total	Net Investment	Adjusted Net	Charitable Purpose
APPAREL	$ 115	$	$ 115	$ 115
BANK CHARGES	59		59	59
REPAIRS	6,258		6,258	6,258
COMPUTER	4,580		4,580	4,580
EQUIPMENT LEASE	3,469		3,469	3,469
DISCOUNTS	574		574	574
DUES & SUBSCRIPTIONS	2,217		2,217	2,217
DEVELOPMENT & FUNDRAISING	2,743		2,743	2,743
AUTOMOBILE INS	1,288		1,288	1,288
GENERAL LIABILITY INS	4,610		4,610	4,610
PROPERTY INS	7,464		7,464	7,464
WORKERS COMP	3,561		3,561	3,561
GENERAL SUPPLIES	5,361		5,361	5,361
POSTAGE & SHIPPING	1,436		1,436	1,436
PLANT & GARDEN SUPPLIES	10,521		10,521	10,521
TRAINING	164		164	164
PROGRAM EXP	10,830		10,830	10,830
JANITORIAL EXP	7,015		7,015	7,015
INVESTMENT FEES	16,098	16,098		
ROUNDING	-10		-10	-10
Investment Depreciation	3,917			
Total	$ 120,442	$ 16,098	$ 100,427	$ 84,640

Statement 9 - Form 990-PF, Part II, Line 10b - Corporate Stock Investments

Description	Beginning of Year	End of Year	Basis of Valuation	Fair Market Value
SUNTRUST INVESTMENT	$ 1,340,784	$ 1,196,536	Cost	$ 1,196,536
Total	$ 1,340,784	$ 1,196,536		$ 1,196,536

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Statement 10 - Form 990-PF, Part II, Line 11 - Land, Building, and Equipment Investments

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
INVESTMENT ASSETS	$ 363,104	$ 402,764	$ 43,577	$ 402,764
Total	$ 363,104	$ 402,764	$ 43,577	$ 402,764

Statement 11 - Form 990-PF, Part II, Line 14 - Land, Building, and Equipment

Description	Beginning Net Book	End Cost / Basis	End Accumulated Depreciation	Net FMV
ASSETS	$ 3,357,889	$ 3,982,903	$ 723,689	$ 3,982,903
LAND	1,116,543	1,116,543		1,116,543
Total	$ 4,474,432	$ 5,099,446	$ 723,689	$ 5,099,446

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FYE: 12/31/2014

Federal Statements

Statement 12 - Form 990-PF, Part II, Line 22 - Other Liabilities

Description	Beginning of Year	End of Year
BB&T CREDIT CARD	$	$ 150
SUNTRUST CREDIT CARD	338	
AMERICAN EXPRESS CC	2,302	1,697
SALES TAX PAYABLE	191	295
PAYROLL LIABILITIES	11,161	
HEALTH INSURANCE PAYABLE	304	361
EVENT DEPOSIT	10,100	14,200
Total	$ 24,396	$ 16,703

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Federal Statements

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Statement 13 - Form 990-PF, Part VIII, Line 1 - List of Officers, Directors, Trustees, Etc.

Name and Address	Title	Average Hours	Compensation	Benefits	Expenses
GREGORY M CIENER PO Box 830 Kernersville NC 27285	VICE PRESIDE	5.00	0	0	0
DAVID B CIENER 215 South Main St kernersville NC 27284	PRESIDENT	5.00	0	0	0
JOHN G WOLFE III 101 S Main St Kernersville NC 27284	SECRETARY	5.00	0	0	0
JOE PINNIX PO Box 878 Kernersville NC 27285	DIRECTOR	5.00	0	0	0
JOHN WHISNANT 215 South Main St Kernersville NC 27284	EXEC DIRECTO	40.00	79,200	0	0
DUANE LONG 215 South Main St Kernersville NC 27284	DIRECTOR	1.00	0	0	0
JANE VEACH 215 South Main St Kernersville NC 27284	DIRECTOR	1.00	0	0	0
JOELLEN PARKS 215 South Main St Kernersville NC 27284	DIRECTOR	1.00	0	0	0