

Form **8879-TE**

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service
Name of filer

For calendar year 2023, or fiscal year beginning, 2023, and ending, 20
Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

2023

LOOKOUT MOUNTAIN CONSERVANCY

EIN or SSN
62-1460535

Name and title of officer or person subject to tax **ROBYN CARLTON
PRESIDENT/CEO**

Part I Type of Return and Return Information

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

<input checked="" type="checkbox"/> 1a Form 990 check here	<input type="checkbox"/> b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	759,492
<input type="checkbox"/> 2a Form 990-EZ check here	<input type="checkbox"/> b Total revenue, if any (Form 990-EZ, line 9)	2b	
<input type="checkbox"/> 3a Form 1120-POL check here	<input type="checkbox"/> b Total tax (Form 1120-POL, line 22)	3b	
<input type="checkbox"/> 4a Form 990-PF check here	<input type="checkbox"/> b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
<input type="checkbox"/> 5a Form 8868 check here	<input type="checkbox"/> b Balance due (Form 8868, line 3c)	5b	
<input type="checkbox"/> 6a Form 990-T check here	<input type="checkbox"/> b Total tax (Form 990-T, Part III, line 4)	6b	
<input type="checkbox"/> 7a Form 4720 check here	<input type="checkbox"/> b Total tax (Form 4720, Part III, line 1)	7b	
<input type="checkbox"/> 8a Form 5227 check here	<input type="checkbox"/> b FMV of assets at end of tax year (Form 5227, Item D)	8b	
<input type="checkbox"/> 9a Form 5330 check here	<input type="checkbox"/> b Tax due (Form 5330, Part II, line 19)	9b	
<input type="checkbox"/> 10a Form 8038-CP check here	<input type="checkbox"/> b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **THE WALLS GROUP** to enter my PIN **60535** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **11/14/24**

Part III Certification and Authentication

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

62444938370

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **MELLANEE WALLS** Date **11/14/24**

CLIENT COPY

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2023
Open to Public Inspection

A For the 2023 calendar year, or tax year beginning , and ending		D Employer identification number	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization LOOKOUT MOUNTAIN CONSERVANCY		62-1460535
	Doing business as		E Telephone number
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite PO BOX 76		423-364-0925
	City or town, state or province, country, and ZIP or foreign postal code LOOKOUT MOUNTAIN TN 37350		G Gross receipts 759,492
F Name and address of principal officer: ROBYN CARLTON PO BOX 76 LOOKOUT MOUNTAIN TN 37350		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(c) Group exemption number	
J Website: WWW.LOOKOUTMOUNTAINCONSERVANCY.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation:	M State of legal domicile:

Part I Summary			
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	22
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	22
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	23
	6 Total number of volunteers (estimate if necessary)	6	1200
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 751,471	Current Year 693,116
	9 Program service revenue (Part VIII, line 2g)		0
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,198	7,603
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	303,004	58,773
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,056,673	759,492
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	455,708	492,103
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	94,500	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	261,845	307,773
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	717,553	799,876	
19 Revenue less expenses. Subtract line 18 from line 12	339,120	-40,384	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 3,763,677	End of Year 3,718,845
	21 Total liabilities (Part X, line 26)	24,683	20,235
	22 Net assets or fund balances. Subtract line 21 from line 20	3,738,994	3,698,610

Part II Signature Block
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer ROBYN CARLTON		Date	
	Type or print name and title PRESIDENT/CEO			
Paid Preparer Use Only	Print/Type preparer's name MELLANEE WALLS	Preparer's signature MELLANEE WALLS	Date 11/14/24	Check <input type="checkbox"/> if self-employed <input type="checkbox"/> if PTIN P01259335
	Firm's name THE WALLS GROUP	Firm's EIN 20-8167848	Firm's address 401 CHESTNUT ST STE 200 CHATTANOOGA, TN 37402	
	Firm's address 401 CHESTNUT ST STE 200 CHATTANOOGA, TN 37402	Phone no. 423-664-1004		

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ **547,129** including grants of \$) (Revenue \$)

CONTINUED TO PROTECT AND CONSERVE LOOKOUT MOUNTAIN'S NATURAL RESOURCES FOR SCENIC, HISTORICAL, ECOLOGICAL AND RECREATIONAL PURPOSES; ASSISTED LANDOWNERS IN ONGOING STEWARDSHIP AND CONSERVATION EFFORTS; PARTNERED WITH HOWARD HIGH SCHOOL AND YOUTH GROUPS TO RUN A NATIONALLY RECOGNIZED PROGRAM USING LOOKOUT MOUNTAIN AS AN OUT-DOOR CLASSROOM FOCUSING ON LEADERSHIP, ENVIRONMENTAL SCIENCE, TRAIL DEVELOPMENT, AND COMMUNITY SERVICE PROGRAMMING; PROVIDED PROGRAMMING STIPENDS TO LEADERSHIP PROGRAM YOUTH; WORKED WITH VOLUNTEERS AND COMMUNITY GROUPS TO RESTORE LOOKOUT MOUNTAIN'S WILDLIFE HABITAT AND TRAIL SYSTEM; PARTNERED WITH LOCAL AND REGIONAL PLANNING AND CONSERVATION ORGANIZATIONS ON PARK PLANNING.

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

N/A

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

N/A

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

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

4e Total program service expenses **547,129**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer of bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions).		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		X

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

Yes No

Table with 3 main columns: Question, Yes, No. Rows include: 2a Employees reported (23), 2b-3c Federal employment tax returns, 4a-5c Foreign accounts and prohibited transactions, 6a-7h Sponsoring organizations and Form 8899, 8-11 Sponsoring organizations and Form 990, 12a-13c Charitable trusts and health insurance, 14a-16 Other IRS filings, 17 Section 501(c)(21) organizations.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. 22		
1b	Enter the number of voting members included on line 1a, above, who are independent 22		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done		X
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official		X
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

LOOKOUT MOUNTAIN CONSERVANCY **PO BOX 76** **TN 37350** **423-424-3882**

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBYN CARLTON	0.00									
PRESIDENT/CEO	0.00	X		X				115,000	0	0
(2) CLAIR SAUER	40.00									
BOARD MEMBER	0.00	X						70,900	0	0
(3) HOLLY ODELL	40.00									
BOARD MEMBER	0.00	X						44,081	0	0
(4) BOB BERRY	0.00									
TREASURER	0.00	X						0	0	0
(5) REED CALDWELL	0.00									
BOARD MEMBER	0.00	X						0	0	0
(6) AKOSUA COOK	0.00									
BOARD MEMBER	0.00	X						0	0	0
(7) ROBERT DANN	0.00									
CO CHAIR LAND MGMT	0.00	X						0	0	0
(8) DAVID DEVANEY	0.00									
CO CHAIR LAND MGMT	0.00	X						0	0	0
(9) RACHEL EDWARDS	0.00									
BOARD MEMBER	0.00	X						0	0	0
(10) JACQUELINE HARP	0.00									
VP/VP ELECT	0.00	X						0	0	0
(11) GINNY KELLY	0.00									
BOARD MEMBER	0.00	X						0	0	0

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) PEGGY LANEY										
(12) LIFETIME MEMBER	0.00	X					0	0	0	
(13) BRYAN MATTICE										
(13) CHAIR	0.00	X		X			0	0	0	
(14) ZACHARY MCMANUS										
(14) BOARD MEMBER	0.00	X					0	0	0	
(15) JEFF OLINGY										
(15) BOARD MEMBER	0.00	X					0	0	0	
(16) CHRISTY RAMIREZ										
(16) SECRETARY	0.00	X					0	0	0	
(17) CAROLYN SAILES										
(17) BOARD MEMBER	0.00	X					0	0	0	
(18) MELISSA TAYLOR										
(18) BOARD MEMBER	0.00	X					0	0	0	
(19) JOSH TILFORD										
(19) BOARD MEMBER	0.00	X					0	0	0	
1b Subtotal							229,981			
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							229,981			

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
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2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	693,116				
	g Noncash contributions included in lines 1a-1f	1g	\$ 5,010				
	h Total. Add lines 1a-1f		693,116				
	Program Service Revenue	2a	Business Code				
b							
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f							
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		7,603	7,603			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental inc. or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales exps.	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)							
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11a SALE OF CARBON OFFSETS	Business Code	51,182	51,182			
	b OTHER INCOME		7,591	7,591			
	c						
	d All other revenue						
	e Total. Add lines 11a-11d		58,773				
12 Total revenue. See instructions		759,492	66,376	0	0		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	115,000	70,150	31,050	13,800
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	377,103	280,372	57,622	39,109
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	53,515	15,747	12,636	25,132
12 Advertising and promotion				
13 Office expenses	7,742	3,987	1,989	1,766
14 Information technology				
15 Royalties				
16 Occupancy	25,800		25,800	
17 Travel	29,858	29,325	533	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	23,258	23,258		
23 Insurance	20,309	5,633	14,676	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LAND MANAGEMENT	73,788	73,395	162	231
b COMMUNITY OUTREACH	25,082	10,620		14,462
c BUSINESS FEES	19,299	8,230	11,069	
d PROPERTY TAXES	14,257	14,213	44	
e All other expenses	14,865	12,199	2,666	
25 Total functional expenses. Add lines 1 through 24e	799,876	547,129	158,247	94,500
26 Joint costs. Complete this line only if the organization reported on column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	573,011	1	526,633
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	39,850	3	20,750
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,478,742		
	b Less: accumulated depreciation	10b 307,280	3,150,816	10c 3,171,462
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		3,763,677	16	3,718,845
Liabilities	17 Accounts payable and accrued expenses	24,683	17	20,235
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25		24,683	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,783,252	27	2,716,849
	28 Net assets with donor restrictions	955,742	28	981,761
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,738,994	32	3,698,610
33 Total liabilities and net assets/fund balances	3,763,677	33	3,718,845	

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	759,492
2	Total expenses (must equal Part IX, column (A), line 25)	2	799,876
3	Revenue less expenses. Subtract line 2 from line 1	3	-40,384
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,738,994
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,698,610

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both. <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(20) DR. LEANDREA WARE	0.00									
(12) BOARD MEMBER	0.00	X					0	0	0	
(21) CAROL WEAVER	0.00									
(13) BOOKKEEPER	0.00	X					0	0	0	
(22) MARY ANNE WILLIAMS	0.00									
(14) BOARD MEMBER	0.00	X					0	0	0	
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5	

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
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2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

LOOKOUT MOUNTAIN CONSERVANCY

Employer identification number

62-1460535

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
 - g Provide the following information about the supported organization(s).

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

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
 (Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	636,600	883,207	698,261	751,471	692,116	3,661,655
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	636,600	883,207	698,261	751,471	692,116	3,661,655
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						903,743
6 Public support. Subtract line 5 from line 4.						2,757,912

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	636,600	883,207	698,261	751,471	692,116	3,661,655
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						3,661,655
12 Gross receipts from related activities, etc. (see instructions)					12	529,494

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	75.32 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	63.37 %
16a 33 1/3% support test — 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/>		
b 33 1/3% support test — 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b 10%-facts-and-circumstances test — 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

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

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

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) - 15 - %; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 - 16 - %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Line Number, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) - 17 - %; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 - 18 - %

- 19a 33 1/3% support tests — 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
19b 33 1/3% support tests — 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization.
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions.

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1a, 1b, 1c, 2a, 2b, 3a, 3b.

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

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

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

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

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**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

Employer identification number

LOOKOUT MOUNTAIN CONSERVANCY

62-1460535

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political 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 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

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Name of organization LOOKOUT MOUNTAIN CONSERVANCY	Employer identification number 62-1460535
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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	COLONIAL PIPELINE COMPANY 1185 SANCTUARY PKWY, SUITE 100 ALPHARETTA GA 30004	\$ 23,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	GENE AND TARA GEIGER FUND 3173 RIVER CANYON TRL CHATTANOOGA TN 37419	\$ 27,886	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	GEORGE JOHNSTON FAMILY FOUNDATION PO BOX 4558 CLEVELAND TN 37320-4558	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	TUCKER FOUNDATION 9337 BRADMORE LANE OOLTEWAH TN 37363	\$ 91,994	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	DEBORAH BAKER HULSE 910 E BROW RD LOOKOUT MOUNTAIN TN 37350	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	VOLKSWAGON GROUP OF AMERICA 2200 WOODLAND POINT AVENUE HERNDON VA 20171 CLIENT COPY	\$ 75,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

LOOKOUT MOUNTAIN CONSERVANCY

Employer identification number

62-1460535

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	LILLIAN COLBY FOUNDATION 736 MARKET STREET CHATTANOOGA TN 37402	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	ROBERT AND WHITNEY JOHNSTON 9337 BRADMORE LANE OOLTEWAH TN 37363	\$ 16,525	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	UNITED WAY OF GREATER CHATTANOOGA 630 MARKET STREET CHATTANOOGA TN 37402	\$ 28,425	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	JOE AND KELLY LAWRENCE FOUNDATION 716 SWANSONS RIDGE R CHATTANOOGA TN 37421	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	LAUREN LASSETER SOUTH CHATTANOOGA CHATTANOOGA TN 37421	\$ 17,938	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	NORDSON 28601 CLEMENS RD WESTLAKE OH 44145-1148 CLIENT COPY	\$ 18,368	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Employer identification number

LOOKOUT MOUNTAIN CONSERVANCY

62-1460535

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part II Conservation Easements

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	3
b Total acreage restricted by conservation easements	1,148.00
c Number of conservation easements on a certified historic structure included on line 2a	
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year

4 Number of states where property subject to conservation easement is located **1**

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year **72**

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year **5,400**

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items.

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|---------------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment
 - b Permanent endowment %
 - c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- (i) Unrelated organizations?
 - (ii) Related organizations?
- | | Yes | No |
|--|-----|----|
| 3a(i) | | |
| 3a(ii) | | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | | |

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,772,785		2,772,785
b Buildings		655,230		655,230
c Leasehold improvements				
d Equipment		50,727	307,280	-256,553
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				3,171,462

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Part VII Investments – Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments – Program Related

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	759,492
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	759,492
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	759,492

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	799,876
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	799,876
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	799,876

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART II, LINE 9 - ACCOUNTING FOR CONSERVATION EASEMENTS

LMC RECORDS THE VALUE OF A DONATED EASEMENT AS AN IN-KIND CONTRIBUTION AND THE VALUE OF A PURCHASED EASEMENT AS A REDUCTION IN CASH AND A EXTINGUISHMENT OF DEVELOPMENT RIGHTS EXPENSE.

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**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

LOOKOUT MOUNTAIN CONSERVANCY

Employer identification number

62-1460535

FORM 990 - ORGANIZATION'S MISSION

THE MISSION OF LOOKOUT MOUNTAIN CONSERVANCY IS TO PROTECT LOOKOUT
MOUNTAIN'S SCENIC, HISTORIC AND ECOLOGICAL RESOURCES THROUGH
CONSERVATION, ADVOCACY, RECREATION, AND EDUCATION, FOR CURRENT AND
FUTURE GENERATIONS

FORM 990, PART I, LINE 6

VOLUNTEERS HELP WITH PROPERTY MAINTENANCE AND ADMINISTRATIVE FUNCTIONS
RELATED TO FUNDRAISING.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
RETURN REVIEWED BY FINANCE COMMITTEE PRIOR TO ELECTRONIC FILING

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
DOCUMENTS ARE AVAILABLE UPON REQUEST FROM EXECUTIVE COMMITTEE LOCATED AT THE
ORGANIZATION'S PLACE OF BUSINESS.

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Form **4562**

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2023

Attachment Sequence No. **179**

LOOKOUT MOUNTAIN CONSERVANCY

Identifying number
62-1460535

Business or activity to which this form relates

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,160,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,890,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	6,602

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a	Class life					
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	6,602
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

DAA

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179B	Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
Prior MACRS:											
88	Rock Around Greenhouse	12/13/21	3,071			X	0	15	HY 150DB	3,071	0
89	OWP Planning	1/11/21	6,064			X	0	15	HY 150DB	6,064	0
			<u>9,135</u>				<u>0</u>			<u>9,135</u>	<u>0</u>
Other Depreciation:											
1	004 High Street	12/30/13	0				0	0	HY	0	0
2	005 High Street	12/30/13	0				0	0	HY	0	0
3	002 High Street	12/30/13	0				0	0	HY	0	0
4	OCHS Hwy	2/01/99	0				0	0	HY	0	0
5	500 OCHS Hwy	2/01/99	0				0	0	HY	0	0
6	PT 6 Kirklin Plan	6/03/10	0				0	0	HY	0	0
7	Sexton Property-	12/29/11	0				0	0	HY	0	0
8	Motel Tract	6/30/94	0				0	0	HY	0	0
9	Waterslide Tract	7/26/93	0				0	0	HY	0	0
10	Dement Tract	6/03/94	0				0	0	HY	0	0
11	Logan Tract	8/01/94	0				0	0	HY	0	0
12	Nixon Tract	3/20/95	0				0	0	HY	0	0
13	Old Wauhatchie Pike	2/19/11	0				0	0	HY	0	0
14	Old Wauhatchie Pike	10/15/12	0				0	0	HY	0	0
16	W 42nd St	12/04/97	0				0	0	HY	0	0
17	OCHS Hwy	12/09/97	0				0	0	HY	0	0
18	3743 Cravens Rd	12/15/95	0				0	0	HY	0	0
19	Grandview Place	12/09/97	0				0	0	HY	0	0
20	Cravens Terrace	12/31/96	0				0	0	HY	0	0
21	Cravens Terrace	12/31/96	0				0	0	HY	0	0
22	Old Wauhatchie Pike	12/29/11	0				0	0	HY	0	0
23	502 OCHS Hwy	11/11/13	0				0	0	HY	0	0
24	Grandview Place	12/04/13	0				0	0	HY	0	0
25	1921 Old Wauhatchie	12/12/13	0				0	0	HY	0	0
26	Demolition to improve safety	9/11/14	0				0	0	HY	0	0
27	1910 Old Wauhatchie	4/23/14	0				0	0	HY	0	0
28	Old Wauhatchie Pike	3/27/14	0				0	0	HY	0	0
29	1912 Old Wauhatchie	3/27/14	0				0	0	HY	0	0
30	Demolition for safety	2/19/14	0				0	0	HY	0	0
31	Westwood Road	11/25/13	0				0	0	HY	0	0
32	Lot 1 Sunset Rd. Dade County	5/04/10	0				0	0	HY	0	0
33	155J-C-004	7/17/15	0				0	0	HY	0	0
34	1323 Scenic Hwy Walker/ Dade County 4-C	8/05/14	0				0	0	HY	0	0
35	Church Street	7/11/05	0				0	0	HY	0	0
36	OWP Planning and Surveys	12/10/15	0				0	0	HY	0	0
37	1840 OWP 155J-C-006	1/15/16	0				0	0	HY	0	0
38	OWP Everhart Property	4/12/17	0				0	0	HY	0	0
39	1840 OWP 155J-C-006	8/07/17	0				0	0	HY	0	0
40	JW Park Picnic Tables (3)	1/01/06	0				0	0	HY	0	0
41	JW Park Trash Recepticles	1/31/07	0				0	0	HY	0	0
42	JW Park Cast Iron Park Bench	7/18/07	0				0	0	HY	0	0
43	JW Park Signage	6/30/07	0				0	0	HY	0	0
44	Land Improvements OCHS Project	9/02/14	0				0	0	HY	0	0
45	Land Improvements Guild Hardy Trail	2/23/15	0				0	0	HY	0	0
46	Land Improvements Guild Hardy Trail	6/01/15	0				0	0	HY	0	0
47	OWP Planning	5/16/16	0				0	0	HY	0	0
48	OWP Planning	8/10/16	0				0	0	HY	0	0
49	Covenant College Trail Connector	6/20/16	0				0	0	HY	0	0
50	Maggie Bluff Survey	3/09/16	0				0	0	HY	0	0
51	Planning for Pollinator Garden	6/02/16	0				0	0	HY	0	0
52	Planning for OWP and Slope Stability	8/01/16	0				0	0	HY	0	0
53	Connector Trail/ Retainer Wall	5/04/17	0				0	0	HY	0	0
54	Retainer Wall	5/22/17	0				0	0	HY	0	0
55	Irrigation System	6/19/17	0				0	0	HY	0	0
56	Connector Trail	1/23/17	0				0	0	HY	0	0
57	JW Park Land Improvements	2/28/07	0				0	0	HY	0	0
58	Fully Depreciated Office Equipment	5/18/10	0				0	0	HY	0	0
59	Laptop	10/02/15	0				0	0	HY	0	0
60	Laptop	11/07/16	0				0	0	HY	0	0
61	98 Ford Ranger	1/28/16	0				0	0	HY	0	0
62	Ford F	9/08/17	0				0	0	HY	0	0
64	Environmental Svcs	10/17/17	0				0	0	HY	0	0

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Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
65	Rail near Teaching Garden	10/24/17	0				0	0	HY		0	0
66	Guild Trail Property Costs	10/01/17	0				0	0	HY		0	0
67	OWP Property Costs	10/01/17	0				0	0	HY		0	0
68	OWP Planning and Development 17	7/01/17	0				0	0	HY		0	0
69	OWP Security Cameras	9/07/18	0				0	0	HY		0	0
70	OWP Planning	5/15/17	0				0	0	HY		0	0
71	OWP Title Surveys	5/26/17	0				0	0	HY		0	0
72	Land Swap	5/30/17	0				0	0	HY		0	0
73	Stone for Bouldering park	9/19/18	0				0	0	HY		0	0
74	Gaynon Demo	11/21/18	0				0	0	HY		0	0
75	OWP Planning	3/15/18	0				0	0	HY		0	0
76	Trailer	7/30/18	0				0	0	HY		0	0
77	Stone for Bouldering Park 2019	7/15/19	0				0	0	HY		0	0
78	OWP Survey 2019	6/20/19	0				0	0	HY		0	0
79	Pollinator Garden Landscaping	8/05/19	0				0	0	HY		0	0
80	OWP Surveillance System	8/19/19	0				0	0	HY		0	0
81	JW Park Mile Markers	8/28/19	0				0	0	HY		0	0
82	ST Elmo Property	6/19/20	0				0	0	HY		0	0
83	Land Improvements	7/31/20	0				0	0	HY		0	0
84	JWP Gates	12/03/20	0				0	0	HY		0	0
85	GreenHouse	12/14/21	0				0	0	HY		0	0
86	4 Additional Properties in St. Elmo	2/16/21	53,815				53,815	0	--	Land	0	0
87	3721 Cravens Road	12/15/21	5,300				5,300	0	--	Land	0	0
90	2 Laptops	6/12/22	2,897				2,897	5	MO	S/L	338	579
91	Ridge Vent Screens for Greenhouse	2/25/22	3,213				3,213	7	MO	S/L	383	459
92	Sims Property 0 Fort Trace Dr.	5/05/22	115,169				115,169	0	--	Land	0	0
93	Site Assessment	5/05/22	2,100				2,100	0	--	Land	0	0
94	Sims Framework Plan	11/01/22	10,624				10,624	0	--	Land	0	0
95	3721 Cravens Road	3/25/22	114,934				114,934	0	--	Land	0	0
96	Monument Signs	6/01/22	23,886				23,886	20	MO	S/L	697	1,194
97	Sprinkler System above Greenhouse	6/09/22	5,822				5,822	10	MO	S/L	340	582
98	Guild Trail Signs	6/30/22	2,150				2,150	20	MO	S/L	54	107
99	Design Services	12/14/22	1,500				1,500	0	--	Land	0	0
100	Tool Cabin Enclosure	4/17/23	12,550				12,550	7	MO	S/L	0	1,195
101	Gate on Root Cellar	5/21/23	4,350				4,350	7	MO	S/L	0	1,195
102	Replaced 2 drive belts for GH chillers	10/13/23	405				405	7	MO	S/L	0	14
103	OWP Master Plan	8/15/23	4,903				4,903	20	MO	S/L	0	102
104	Sims Framework Plan	2/01/23	9,773				9,773	20	MO	S/L	0	448
105	Boulders	4/20/23	1,407				1,407	20	MO	S/L	0	47
106	Mile Markers	6/08/23	935				935	10	MO	S/L	0	55
107	Washer/Dryer for Cabin	4/27/23	1,747				1,747	5	MO	S/L	0	233
108	New Dell Computer	9/25/23	1,835				1,835	5	MO	S/L	0	92
109	2023 Kubota Gas Lawn Mower	9/27/23	5,999				5,999	5	MO	S/L	0	300
	Total Other Depreciation		<u>385,314</u>				<u>385,314</u>				<u>1,812</u>	<u>6,602</u>
	Total ACRS and Other Depreciation		<u>385,314</u>				<u>385,314</u>				<u>1,812</u>	<u>6,602</u>
	Grand Totals		394,449				385,314				10,947	6,602
	Less: Dispositions and Transfers		0				0				0	0
	Less: Start-up/Org Expense		0				0				0	0
	Net Grand Totals		<u>394,449</u>				<u>385,314</u>				<u>10,947</u>	<u>6,602</u>

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TN Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	TN Prior	TN Current	Federal Current	Difference Fed - TN
Prior MACRS:								
88	Rock Around Greenhouse	12/13/21	3,071	3,071	445	263	0	-263
89	OWP Planning	1/11/21	6,064	6,064	879	519	0	-519
			<u>9,135</u>	<u>9,135</u>	<u>1,324</u>	<u>782</u>	<u>0</u>	<u>-782</u>
Other Depreciation:								
1	004 High Street	12/30/13	0	0	0	0	0	0
2	005 High Street	12/30/13	0	0	0	0	0	0
3	002 High Street	12/30/13	0	0	0	0	0	0
4	OCHS Hwy	2/01/99	0	0	0	0	0	0
5	500 OCHS Hwy	2/01/99	0	0	0	0	0	0
6	PT 6 Kirklin Plan	6/03/10	0	0	0	0	0	0
7	Sexton Property-	12/29/11	0	0	0	0	0	0
8	Motel Tract	6/30/94	0	0	0	0	0	0
9	Waterslide Tract	7/26/93	0	0	0	0	0	0
10	Dement Tract	6/03/94	0	0	0	0	0	0
11	Logan Tract	8/01/94	0	0	0	0	0	0
12	Nixon Tract	3/20/95	0	0	0	0	0	0
13	Old Wauhatchie Pike	2/19/11	0	0	0	0	0	0
14	Old Wauhatchie Pike	10/15/12	0	0	0	0	0	0
16	W 42nd St	12/04/97	0	0	0	0	0	0
17	OCHS Hwy	12/09/97	0	0	0	0	0	0
18	3743 Cravens Rd	12/15/95	0	0	0	0	0	0
19	Grandview Place	12/09/97	0	0	0	0	0	0
20	Cravens Terrace	12/31/96	0	0	0	0	0	0
21	Cravens Terrace	12/31/96	0	0	0	0	0	0
22	Old Wauhatchie Pike	12/29/11	0	0	0	0	0	0
23	502 OCHS Hwy	11/11/13	0	0	0	0	0	0
24	Grandview Place	12/04/13	0	0	0	0	0	0
25	1921 Old Wauhatchie	12/12/13	0	0	0	0	0	0
26	Demolition to improve safety	9/11/14	0	0	0	0	0	0
27	1910 Old Wauhatchie	4/23/14	0	0	0	0	0	0
28	Old Wauhatchie Pike	3/27/14	0	0	0	0	0	0
29	1912 Old Wauhatchie	3/27/14	0	0	0	0	0	0
30	Demolition for safety	2/19/14	0	0	0	0	0	0
31	Westwood Road	11/25/13	0	0	0	0	0	0
32	Lot 1 Sunset Rd. Dade County	5/04/10	0	0	0	0	0	0
33	155J-C-004	7/17/15	0	0	0	0	0	0
34	1323 Scenic Hwy Walker/ Dade County 4-	8/05/14	0	0	0	0	0	0
35	Church Street	7/11/05	0	0	0	0	0	0
36	OWP Planning and Surveys	12/10/15	0	0	0	0	0	0
37	1840 OWP 155J-C-006	1/15/16	0	0	0	0	0	0
38	OWP Everhart Property	4/12/17	0	0	0	0	0	0
39	1840 OWP 155J-C-006	8/07/17	0	0	0	0	0	0
40	JW Park Picnic Tables (3)	1/01/06	0	0	0	0	0	0
41	JW Park Trash Recepticles	1/31/07	0	0	0	0	0	0
42	JW Park Cast Iron Park Bench	7/18/07	0	0	0	0	0	0
43	JW Park Signage	6/30/07	0	0	0	0	0	0
44	Land Improvements OCHS Project	9/02/14	0	0	0	0	0	0
45	Land Improvements Guild Hardy Trail	2/23/15	0	0	0	0	0	0
46	Land Improvements Guild Hardy Trail	6/01/15	0	0	0	0	0	0
47	OWP Planning	5/16/16	0	0	0	0	0	0
48	OWP Planning	8/10/16	0	0	0	0	0	0
49	Covenant College Trail Connector	6/20/16	0	0	0	0	0	0
50	Maggie Bluff Survey	3/09/16	0	0	0	0	0	0
51	Planning for Pollinator Garden	6/02/16	0	0	0	0	0	0
52	Planning for OWP and Slope Stability	8/01/16	0	0	0	0	0	0
53	Connector Trail/ Retainer Wall	5/04/17	0	0	0	0	0	0
54	Retainer Wall	5/22/17	0	0	0	0	0	0
55	Irrigation System	6/19/17	0	0	0	0	0	0
56	Connector Trail	1/23/17	0	0	0	0	0	0
57	JW Park Land Improvements	2/28/07	0	0	0	0	0	0
58	Fully Depreciated Office Equipment	5/18/10	0	0	0	0	0	0
59	Laptop	10/02/15	0	0	0	0	0	0
60	Laptop	11/07/16	0	0	0	0	0	0
61	98 Ford Ranger	1/28/16	0	0	0	0	0	0
62	Ford F	9/08/17	0	0	0	0	0	0
64	Environmental Svcs	10/17/17	0	0	0	0	0	0

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LOOK0535 Lookout Mountain Conservancy

62-1460535

TN Asset Report

FYE: 12/31/2023

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	TN Prior	TN Current	Federal Current	Difference Fed - TN
65	Rail near Teaching Garden	10/24/17	0	0	0	0	0	0
66	Guild Trail Property Costs	10/01/17	0	0	0	0	0	0
67	OWP Property Costs	10/01/17	0	0	0	0	0	0
68	OWP Planning and Development 17	7/01/17	0	0	0	0	0	0
69	OWP Security Cameras	9/07/18	0	0	0	0	0	0
70	OWP Planning	5/15/17	0	0	0	0	0	0
71	OWP Title Surveys	5/26/17	0	0	0	0	0	0
72	Land Swap	5/30/17	0	0	0	0	0	0
73	Stone for Bouldering park	9/19/18	0	0	0	0	0	0
74	Gaynon Demo	11/21/18	0	0	0	0	0	0
75	OWP Planning	3/15/18	0	0	0	0	0	0
76	Trailer	7/30/18	0	0	0	0	0	0
77	Stone for Bouldering Park 2019	7/15/19	0	0	0	0	0	0
78	OWP Survey 2019	6/20/19	0	0	0	0	0	0
79	Pollinator Garden Landscaping	8/05/19	0	0	0	0	0	0
80	OWP Surveillance System	8/19/19	0	0	0	0	0	0
81	JW Park Mile Markers	8/28/19	0	0	0	0	0	0
82	ST Elmo Property	6/19/20	0	0	0	0	0	0
83	Land Improvements	7/31/20	0	0	0	0	0	0
84	JWP Gates	12/03/20	0	0	0	0	0	0
85	GreenHouse	12/14/21	0	0	0	0	0	0
86	4 Additional Properties in St. Elmo	2/16/21	53,815	53,815	0	0	0	0
87	3721 Cravens Road	12/15/21	5,300	5,300	0	0	0	0
90	2 Laptops	6/12/22	2,897	2,897	338	579	579	0
91	Ridge Vent Screens for Greenhouse	2/25/22	3,213	3,213	383	459	459	0
92	Sims Property 0 Fort Trace Dr.	5/05/22	115,169	115,169	0	0	0	0
93	Site Assessment	5/05/22	2,100	2,100	0	0	0	0
94	Sims Framework Plan	11/01/22	10,624	10,624	0	0	0	0
95	3721 Cravens Road	3/25/22	114,934	114,934	0	0	0	0
96	Monument Signs	6/01/22	23,886	23,886	697	1,194	1,194	0
97	Sprinkler System above Greenhouse	6/09/22	5,822	5,822	340	582	582	0
98	Guild Trail Signs	6/30/22	2,150	2,150	54	107	107	0
99	Design Services	12/14/22	1,500	1,500	0	0	0	0
100	Tool Cabin Enclosure	4/17/23	12,550	12,550	0	1,195	1,195	0
101	Gate on Root Cellar	5/21/23	4,350	4,350	0	1,195	1,195	0
102	Replaced 2 drive belts for GH chillers	10/13/23	405	405	0	14	14	0
103	OWP Master Plan	8/15/23	4,903	4,903	0	102	102	0
104	Sims Framework Plan	2/01/23	9,773	9,773	0	448	448	0
105	Boulders	4/20/23	1,407	1,407	0	47	47	0
106	Mile Markers	6/08/23	935	935	0	55	55	0
107	Washer/Dryer for Cabin	4/27/23	1,747	1,747	0	233	233	0
108	New Dell Computer	9/25/23	1,835	1,835	0	92	92	0
109	2023 Kubota Gas Lawn Mower	9/27/23	5,999	5,999	0	300	300	0
Total Other Depreciation			385,314	385,314	1,812	6,602	6,602	0
Total ACRS and Other Depreciation			385,314	385,314	1,812	6,602	6,602	0
Grand Totals			394,449	394,449	3,136	7,384	6,602	-782
Less: Dispositions			0	0	0	0	0	0
Less: Start-up/Org Expense			0	0	0	0	0	0
Net Grand Totals			394,449	394,449	3,136	7,384	6,602	-782

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Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
88	Rock Around Greenhouse	12/13/21	3,071		X	0 15	HY 150DB	3,071	0
89	OWP Planning	1/11/21	6,064		X	0 15	HY 150DB	6,064	0
90	2 Laptops	6/12/22	2,897		X	0 5	HY 200DB	2,897	0
			<u>12,032</u>			<u>0</u>		<u>12,032</u>	<u>0</u>
Other Depreciation:									
1	004 High Street 167G-A-004	12/30/13	0			0 0	HY	0	0
2	005 High Street 167G-A-005	12/30/13	0			0 0	HY	0	0
3	002 High Street 167G-A-006	12/30/13	0			0 0	HY	0	0
4	OCHS Hwy 167B-B-011	2/01/99	0			0 0	HY	0	0
5	500 OCHS Hwy 167B-A-005	2/01/99	0			0 0	HY	0	0
6	PT 6 Kirklin Plan 155O-B-003	6/03/10	0			0 0	HY	0	0
7	Sexton Property- 155J-B-002	12/29/11	0			0 0	HY	0	0
8	Motel Tract 155J B 008	6/30/94	0			0 0	HY	0	0
9	Waterslide Tract 155J B 005	7/26/93	0			0 0	HY	0	0
10	Dement Tract 155J B 013	6/03/94	0			0 0	HY	0	0
11	Logan Tract 155J B 009	8/01/94	0			0 0	HY	0	0
12	Nixon Tract 155J B 006	3/20/95	0			0 0	HY	0	0
13	Old Wauhatchie Pike	2/19/11	0			0 0	HY	0	0
14	Old Wauhatchie Pike	10/15/12	0			0 0	HY	0	0
16	W 42nd St 167B-C-001	12/04/97	0			0 0	HY	0	0
17	OCHS Hwy 155O-G-001.01	12/09/97	0			0 0	HY	0	0
18	3743 Cravens Rd 155J-C-002	12/15/95	0			0 0	HY	0	0
19	Grandview Place 155J-A-007	12/09/97	0			0 0	HY	0	0
20	Cravens Terrace 155I-A-003.01	12/31/96	0			0 0	HY	0	0
21	Cravens Terrace 155I-A-001.02	12/31/96	0			0 0	HY	0	0
22	Old Wauhatchie Pike 155J-B-001	12/29/11	0			0 0	HY	0	0
23	502 OCHS Hwy 167B-A-006	11/11/13	0			0 0	HY	0	0
24	Grandview Place 155J-C-003	12/04/13	0			0 0	HY	0	0
25	1921 Old Wauhatchie 155J-B-010	12/12/13	0			0 0	HY	0	0
26	Demolition to improve safety	9/11/14	0			0 0	HY	0	0
27	1910 Old Wauhatchie 155J-A-004	4/23/14	0			0 0	HY	0	0
28	Old Wauhatchie Pike 155J-A-006	3/27/14	0			0 0	HY	0	0
29	1912 Old Wauhatchie 155J-A-003	3/27/14	0			0 0	HY	0	0
30	Demolition for safety	2/19/14	0			0 0	HY	0	0
31	Westwood Road 167B-N-038	11/25/13	0			0 0	HY	0	0
32	Lot 1 Sunset Rd. Dade County	5/04/10	0			0 0	HY	0	0
33	155J-C-004	7/17/15	0			0 0	HY	0	0
34	1323 Scenic Hwy Walker/ Dade County 4-C	8/05/14	0			0 0	HY	0	0
35	Church Street 155J-C-025	7/11/05	0			0 0	HY	0	0
36	OWP Planning and Surveys	12/10/15	0			0 0	HY	0	0
37	1840 OWP 155J-C-006	1/15/16	0			0 0	HY	0	0
38	OWP Everhart Property	4/12/17	0			0 0	HY	0	0
39	1840 OWP 155J-C-006	8/07/17	0			0 0	HY	0	0
40	JW Park Picnic Tables (3)	1/01/06	0			0 0	HY	0	0
41	JW Park Trash Recepticles	1/31/07	0			0 0	HY	0	0
42	JW Park Cast Iron Park Bench	7/18/07	0			0 0	HY	0	0
43	JW Park Signage	6/30/07	0			0 0	HY	0	0
44	Land Improvements OCHS Project	9/02/14	0			0 0	HY	0	0
45	Land Improvements Guild Hardy Trail	2/23/15	0			0 0	HY	0	0
46	Land Improvements Guild Hardy Trail	6/01/15	0			0 0	HY	0	0
47	OWP Planning	5/16/16	0			0 0	HY	0	0
48	OWP Planning	8/10/16	0			0 0	HY	0	0
49	Covenant College Trail Connector	6/20/16	0			0 0	HY	0	0
50	Maggie Bluff Survey	3/09/16	0			0 0	HY	0	0
51	Planning for Pollinator Garden	6/02/16	0			0 0	HY	0	0
52	Planning for OWP and Slope Stability	8/01/16	0			0 0	HY	0	0
53	Connector Trail/ Retainer Wall	5/04/17	0			0 0	HY	0	0
54	Retainer Wall	5/22/17	0			0 0	HY	0	0
55	Irrigation System	6/19/17	0			0 0	HY	0	0
56	Connector Trail	1/23/17	0			0 0	HY	0	0
57	JW Park Land Improvements	2/28/07	0			0 0	HY	0	0
58	Fully Depreciated Office Equipment	5/18/10	0			0 0	HY	0	0
59	Laptop	10/02/15	0			0 0	HY	0	0
60	Laptop	11/07/16	0			0 0	HY	0	0
61	98 Ford F-150	1/28/16	0			0 0	HY	0	0
62	Ford F-250	9/08/17	0			0 0	HY	0	0

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AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
64	Environmental Svcs	10/17/17	0			0	0 HY	0	0
65	Rail near Teaching Garden	10/24/17	0			0	0 HY	0	0
66	Guild Trail Property Costs	10/01/17	0			0	0 HY	0	0
67	OWP Property Costs	10/01/17	0			0	0 HY	0	0
68	OWP Planning and Development 17	7/01/17	0			0	0 HY	0	0
69	OWP Security Cameras	9/07/18	0			0	0 HY	0	0
70	OWP Planning	5/15/17	0			0	0 HY	0	0
71	OWP Title Surveys	5/26/17	0			0	0 HY	0	0
72	Land Swap	5/30/17	0			0	0 HY	0	0
73	Stone for Bouldering park	9/19/18	0			0	0 HY	0	0
74	Gaynon Demo	11/21/18	0			0	0 HY	0	0
75	OWP Planning	3/15/18	0			0	0 HY	0	0
76	Trailer	7/30/18	0			0	0 HY	0	0
77	Stone for Bouldering Park 2019	7/15/19	0			0	0 HY	0	0
78	OWP Survey 2019	6/20/19	0			0	0 HY	0	0
79	Pollinator Garden Landscaping	8/05/19	0			0	0 HY	0	0
80	OWP Surveillance System	8/19/19	0			0	0 HY	0	0
81	JW Park Mile Markers	8/28/19	0			0	0 HY	0	0
82	ST Elmo Property	6/19/20	0			0	0 HY	0	0
83	Land Improvements	7/31/20	0			0	0 HY	0	0
84	JWP Gates	12/03/20	0			0	0 HY	0	0
85	GreenHouse	12/14/21	0			0	0 HY	0	0
86	4 Additional Properties in St. Elmo	2/16/21	0			0	0 HY	0	0
87	3721 Cravens Road	12/15/21	0			0	0 HY	0	0
91	Ridge Vent Screens for Greenhouse	2/25/22	3,213			3,213	7 MO S/L	383	459
92	Sims Property 0 Fort Trace Dr.	5/05/22	0			0	0 HY	0	0
93	Site Assessment	5/05/22	0			0	0 HY	0	0
94	Sims Framework Plan	11/01/22	0			0	0 HY	0	0
95	3721 Cravens Road	3/25/22	0			0	0 HY	0	0
96	Monument Signs	6/01/22	23,886			23,886	20 MO S/L	697	1,194
97	Sprinkler System above Greenhouse	6/09/22	0			0	0 HY	0	0
98	Guild Trail Signs	6/30/22	2,150			2,150	20 MO S/L	54	107
99	Design Services	12/14/22	0			0	0 HY	0	0
100	Tool Cabin Enclosure	4/17/23	12,550			12,550	7 MO S/L	0	1,195
101	Gate on Root Cellar	5/21/23	4,350			4,350	7 MO S/L	0	1,195
102	Replaced 2 drive belts for GH chillers	10/13/23	405			405	7 MO S/L	0	14
103	OWP Master Plan	8/15/23	4,903			4,903	20 MO S/L	0	102
104	Sims Framework Plan	2/01/23	9,773			9,773	20 MO S/L	0	448
105	Boulders	4/20/23	1,407			1,407	20 MO S/L	0	47
106	Mile Markers	6/08/23	935			935	10 MO S/L	0	55
107	Washer/Dryer for Cabin	4/27/23	1,747			1,747	5 MO S/L	0	233
108	New Dell Computer	9/25/23	1,835			1,835	5 MO S/L	0	92
109	2023 Kubota Gas Lawn Mower	9/27/23	5,999			5,999	5 MO S/L	0	300
Total Other Depreciation			<u>73,153</u>			<u>73,153</u>		<u>1,134</u>	<u>5,441</u>
Total ACRS and Other Depreciation			<u>73,153</u>			<u>73,153</u>		<u>1,134</u>	<u>5,441</u>
Grand Totals			85,185			73,153		13,166	5,441
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>		<u>0</u>	<u>0</u>
Net Grand Totals			<u>85,185</u>			<u>73,153</u>		<u>13,166</u>	<u>5,441</u>

LOOK0535 Lookout Mountain Conservancy

62-1460535

FYE: 12/31/2023

Bonus Depreciation Report

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
88	Rock Around Greenhouse	12/13/21	3,071		0	0	3,071	0
89	OWP Planning	1/11/21	6,064		0	0	6,064	0
Grand Total			<u>9,135</u>		<u>0</u>	<u>0</u>	<u>9,135</u>	<u>0</u>

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LOOK0535 Lookout Mountain Conservancy

62-1460535

FYE: 12/31/2023

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
MACRS Adjustments:						
Page 1	1	88	Rock Around Greenhouse	0	0	0
Page 1	1	89	OWP Planning	0	0	0
				<u>0</u>	<u>0</u>	<u>0</u>

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Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
88	Rock Around Greenhouse	12/13/21	3,071	0	0
89	OWP Planning	1/11/21	6,064	0	0
			<u>9,135</u>	<u>0</u>	<u>0</u>
Other Depreciation:					
1	004 High Street 167G-A-004	12/30/13	0	0	0
2	005 High Street 167G-A-005	12/30/13	0	0	0
3	002 High Street 167G-A-006	12/30/13	0	0	0
4	OCHS Hwy 167B-B-011	2/01/99	0	0	0
5	500 OCHS Hwy 167B-A-005	2/01/99	0	0	0
6	PT 6 Kirklin Plan 155O-B-003	6/03/10	0	0	0
7	Sexton Property- 155J-B-002	12/29/11	0	0	0
8	Motel Tract 155J B 008	6/30/94	0	0	0
9	Waterslide Tract 155J B 005	7/26/93	0	0	0
10	Dement Tract 155J B 013	6/03/94	0	0	0
11	Logan Tract 155J B 009	8/01/94	0	0	0
12	Nixon Tract 155J B 006	3/20/95	0	0	0
13	Old Wauhatchie Pike	2/19/11	0	0	0
14	Old Wauhatchie Pike	10/15/12	0	0	0
16	W 42nd St 167B-C-001	12/04/97	0	0	0
17	OCHS Hwy 155O-G-001.01	12/09/97	0	0	0
18	3743 Cravens Rd 155J-C-002	12/15/95	0	0	0
19	Grandview Place 155J-A-007	12/09/97	0	0	0
20	Cravens Terrace 155I-A-003.01	12/31/96	0	0	0
21	Cravens Terrace 155I-A-001.02	12/31/96	0	0	0
22	Old Wauhatchie Pike 155J-B-001	12/29/11	0	0	0
23	502 OCHS Hwy 167B-A-006	11/11/13	0	0	0
24	Grandview Place 155J-C-003	12/04/13	0	0	0
25	1921 Old Wauhatchie 155J-B-010	12/12/13	0	0	0
26	Demolition to improve safety	9/11/14	0	0	0
27	1910 Old Wauhatchie 155J-A-004	4/23/14	0	0	0
28	Old Wauhatchie Pike 155J-A-006	3/27/14	0	0	0
29	1912 Old Wauhatchie 155J-A-003	3/27/14	0	0	0
30	Demolition for safety	2/19/14	0	0	0
31	Westwood Road 167B-N-038	11/25/13	0	0	0
32	Lot 1 Sunset Rd. Dade County	5/04/10	0	0	0
33	155J-C-004	7/17/15	0	0	0
34	1323 Scenic Hwy Walker/ Dade County 4-009-0	8/05/14	0	0	0
35	Church Street 155J-C-025	7/11/05	0	0	0
36	OWP Planning and Surveys	12/10/15	0	0	0
37	1840 OWP 155J-C-006	1/15/16	0	0	0
38	OWP Everhart Property	4/12/17	0	0	0
39	1840 OWP 155J-C-006	8/07/17	0	0	0
40	JW Park Picnic Tables (3)	1/01/06	0	0	0
41	JW Park Trash Recepticles	1/31/07	0	0	0
42	JW Park Cast Iron Park Bench	7/18/07	0	0	0
43	JW Park Signage	6/30/07	0	0	0
44	Land Improvements OCHS Project	9/02/14	0	0	0
45	Land Improvements Guild Hardy Trail	2/23/15	0	0	0
46	Land Improvements Guild Hardy Trail	6/01/15	0	0	0
47	OWP Planning	5/16/16	0	0	0
48	OWP Planning	8/10/16	0	0	0
49	Covenant College Trail Connector	6/20/16	0	0	0
50	Maggie Bluff Survey	3/09/16	0	0	0
51	Planning for Pollinator Garden	6/02/16	0	0	0
52	Planning for OWP and Slope Stability	8/01/16	0	0	0
53	Connector Trail/ Retainer Wall	5/04/17	0	0	0
54	Retainer Wall	5/22/17	0	0	0
55	Irrigation System	6/19/17	0	0	0
56	Connector Trail	1/23/17	0	0	0
57	JW Park Land Improvements	2/28/07	0	0	0
58	Fully Depreciated Office Equipment	5/18/10	0	0	0
59	Laptop	10/02/15	0	0	0
60	Laptop	11/07/16	0	0	0

Asset	Description	Date In Service	Cost	Tax	AMT
61	98 Ford Ranger	1/28/16	0	0	0
62	Ford F-250	9/08/17	0	0	0
64	Environmental Svcs	10/17/17	0	0	0
65	Rail near Teaching Garden	10/24/17	0	0	0
66	Guild Trail Property Costs	10/01/17	0	0	0
67	OWP Property Costs	10/01/17	0	0	0
68	OWP Planning and Development 17	7/01/17	0	0	0
69	OWP Security Cameras	9/07/18	0	0	0
70	OWP Planning	5/15/17	0	0	0
71	OWP Title Surveys	5/26/17	0	0	0
72	Land Swap	5/30/17	0	0	0
73	Stone for Bouldering park	9/19/18	0	0	0
74	Gaynon Demo	11/21/18	0	0	0
75	OWP Planning	3/15/18	0	0	0
76	Trailer	7/30/18	0	0	0
77	Stone for Bouldering Park 2019	7/15/19	0	0	0
78	OWP Survey 2019	6/20/19	0	0	0
79	Pollinator Garden Landscaping	8/05/19	0	0	0
80	OWP Surveillance System	8/19/19	0	0	0
81	JW Park Mile Markers	8/28/19	0	0	0
82	ST Elmo Property	6/19/20	0	0	0
83	Land Improvements	7/31/20	0	0	0
84	JWP Gates	12/03/20	0	0	0
85	GreenHouse	12/14/21	0	0	0
86	4 Additional Properties in St. Elmo	2/16/21	53,815	0	0
87	3721 Cravens Road	12/15/21	5,300	0	0
90	2 Laptops	6/12/22	2,897	580	0
91	Ridge Vent Screens for Greenhouse	2/25/22	3,213	459	459
92	Sims Property 0 Fort Trace Dr.	5/05/22	115,169	0	0
93	Site Assessment	5/05/22	2,100	0	0
94	Sims Framework Plan	11/01/22	10,624	0	0
95	3721 Cravens Road	3/25/22	114,934	0	0
96	Monument Signs	6/01/22	23,886	1,194	1,194
97	Sprinkler System above Greenhouse	6/09/22	5,822	582	0
98	Guild Trail Signs	6/30/22	2,150	108	108
99	Design Services	12/14/22	1,500	0	0
100	Tool Cabin Enclosure	4/17/23	12,550	1,793	1,793
101	Gate on Root Cellar	5/21/23	4,350	622	622
102	Replaced 2 drive belts for GH chillers	10/13/23	405	58	58
103	OWP Master Plan	8/15/23	4,903	245	245
104	Sims Framework Plan	2/01/23	9,773	489	489
105	Boulders	4/20/23	1,407	70	70
106	Mile Markers	6/08/23	935	93	93
107	Washer/Dryer for Cabin	4/27/23	1,747	349	349
108	New Dell Computer	9/25/23	1,835	367	367
109	2023 Kubota Gas Lawn Mower	9/27/23	5,999	1,200	1,200
	Total Other Depreciation		<u>385,314</u>	<u>8,209</u>	<u>7,047</u>
	Total ACRS and Other Depreciation		<u>385,314</u>	<u>8,209</u>	<u>7,047</u>
	Grand Totals		<u>394,449</u>	<u>8,209</u>	<u>7,047</u>

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LOOK0535 Lookout Mountain Conservancy
 62-1460535 **TN Future Depreciation Report** **FYE: 12/31/24**
 FYE: 12/31/2023 **Form 990, Page 1**

Asset	Description	Date In Service	Cost	TN
Prior MACRS:				
88	Rock Around Greenhouse	12/13/21	3,071	236
89	OWP Planning	1/11/21	6,064	466
			<u>9,135</u>	<u>702</u>

Other Depreciation:

1	004 High Street	167G-A-004	12/30/13	0	0
2	005 High Street	167G-A-005	12/30/13	0	0
3	002 High Street	167G-A-006	12/30/13	0	0
4	OCHS Hwy	167B-B-011	2/01/99	0	0
5	500 OCHS Hwy	167B-A-005	2/01/99	0	0
6	PT 6 Kirklin Plan	155O-B-003	6/03/10	0	0
7	Sexton Property-	155J-B-002	12/29/11	0	0
8	Motel Tract	155J B 008	6/30/94	0	0
9	Waterslide Tract	155J B 005	7/26/93	0	0
10	Dement Tract	155J B 013	6/03/94	0	0
11	Logan Tract	155J B 009	8/01/94	0	0
12	Nixon Tract	155J B 006	3/20/95	0	0
13	Old Wauhatchie Pike		2/19/11	0	0
14	Old Wauhatchie Pike		10/15/12	0	0
16	W 42nd St	167B-C-001	12/04/97	0	0
17	OCHS Hwy	155O-G-001.01	12/09/97	0	0
18	3743 Cravens Rd	155J-C-002	12/15/95	0	0
19	Grandview Place	155J-A-007	12/09/97	0	0
20	Cravens Terrace	155I-A-003.01	12/31/96	0	0
21	Cravens Terrace	155I-A-001.02	12/31/96	0	0
22	Old Wauhatchie Pike	155J-B-001	12/29/11	0	0
23	502 OCHS Hwy	167B-A-006	11/11/13	0	0
24	Grandview Place	155J-C-003	12/04/13	0	0
25	1921 Old Wauhatchie	155J-B-010	12/12/13	0	0
26	Demolition to improve safety		9/11/14	0	0
27	1910 Old Wauhatchie	155J-A-004	4/23/14	0	0
28	Old Wauhatchie Pike	155J-A-006	3/27/14	0	0
29	1912 Old Wauhatchie	155J-A-003	3/27/14	0	0
30	Demolition for safety		2/19/14	0	0
31	Westwood Road	167B-N-038	11/25/13	0	0
32	Lot 1 Sunset Rd. Dade County		5/04/10	0	0
33	155J-C-004		7/17/15	0	0
34	1323 Scenic Hwy Walker/ Dade County	4-009-0	8/05/14	0	0
35	Church Street	155J-C-025	7/11/05	0	0
36	OWP Planning and Surveys		12/10/15	0	0
37	1840 OWP	155J-C-006	1/15/16	0	0
38	OWP Everhart Property		4/12/17	0	0
39	1840 OWP	155J-C-006	8/07/17	0	0
40	JW Park Picnic Tables (3)		1/01/06	0	0
41	JW Park Trash Recepticles		1/31/07	0	0
42	JW Park Cast Iron Park Bench		7/18/07	0	0
43	JW Park Signage		6/30/07	0	0
44	Land Improvements OCHS Project		9/02/14	0	0
45	Land Improvements Guild Hardy Trail		2/23/15	0	0
46	Land Improvements Guild Hardy Trail		6/01/15	0	0
47	OWP Planning		5/16/16	0	0
48	OWP Planning		8/10/16	0	0
49	Covenant College Trail Connector		6/20/16	0	0
50	Maggie Bluff Survey		3/09/16	0	0
51	Planning for Pollinator Garden		6/02/16	0	0
52	Planning for OWP and Slope Stability		8/01/16	0	0
53	Connector Trail/ Retainer Wall		5/04/17	0	0
54	Retainer Wall		5/22/17	0	0
55	Irrigation System		6/19/17	0	0
56	Connector Trail		1/23/17	0	0
57	JW Park Land Improvements		2/28/07	0	0
58	Fully Depreciated Office Equipment		5/18/10	0	0
59	Laptop		10/02/15	0	0
60	Laptop		11/07/16	0	0

Asset	Description	Date In Service	Cost	TN
61	98 Ford Ranger	1/28/16	0	0
62	Ford F-250	9/08/17	0	0
64	Environmental Svcs	10/17/17	0	0
65	Rail near Teaching Garden	10/24/17	0	0
66	Guild Trail Property Costs	10/01/17	0	0
67	OWP Property Costs	10/01/17	0	0
68	OWP Planning and Development 17	7/01/17	0	0
69	OWP Security Cameras	9/07/18	0	0
70	OWP Planning	5/15/17	0	0
71	OWP Title Surveys	5/26/17	0	0
72	Land Swap	5/30/17	0	0
73	Stone for Boulderding park	9/19/18	0	0
74	Gaynon Demo	11/21/18	0	0
75	OWP Planning	3/15/18	0	0
76	Trailer	7/30/18	0	0
77	Stone for Boulderding Park 2019	7/15/19	0	0
78	OWP Survey 2019	6/20/19	0	0
79	Pollinator Garden Landscaping	8/05/19	0	0
80	OWP Surveillance System	8/19/19	0	0
81	JW Park Mile Markers	8/28/19	0	0
82	ST Elmo Property	6/19/20	0	0
83	Land Improvements	7/31/20	0	0
84	JWP Gates	12/03/20	0	0
85	GreenHouse	12/14/21	0	0
86	4 Additional Properties in St. Elmo	2/16/21	53,815	0
87	3721 Cravens Road	12/15/21	5,300	0
90	2 Laptops	6/12/22	2,897	580
91	Ridge Vent Screens for Greenhouse	2/25/22	3,213	459
92	Sims Property 0 Fort Trace Dr.	5/05/22	115,169	0
93	Site Assessment	5/05/22	2,100	0
94	Sims Framework Plan	11/01/22	10,624	0
95	3721 Cravens Road	3/25/22	114,934	0
96	Monument Signs	6/01/22	23,886	1,194
97	Sprinkler System above Greenhouse	6/09/22	5,822	582
98	Guild Trail Signs	6/30/22	2,150	108
99	Design Services	12/14/22	1,500	0
100	Tool Cabin Enclosure	4/17/23	12,550	1,793
101	Gate on Root Cellar	5/21/23	4,350	622
102	Replaced 2 drive belts for GH chillers	10/13/23	405	58
103	OWP Master Plan	8/15/23	4,903	245
104	Sims Framework Plan	2/01/23	9,773	489
105	Boulders	4/20/23	1,407	70
106	Mile Markers	6/08/23	935	93
107	Washer/Dryer for Cabin	4/27/23	1,747	349
108	New Dell Computer	9/25/23	1,835	367
109	2023 Kubota Gas Lawn Mower	9/27/23	5,999	1,200
	Total Other Depreciation		<u>385,314</u>	<u>8,209</u>
	Total ACRS and Other Depreciation		<u>385,314</u>	<u>8,209</u>
	Grand Totals		<u>394,449</u>	<u>8,911</u>

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Form 990	Two Year Comparison Report	2022 & 2023
Name _____		Taxpayer Identification Number _____
For calendar year 2023, or tax year beginning _____, ending _____		

LOOKOUT MOUNTAIN CONSERVANCY		2022	2023	Differences
Revenue	1. Contributions, gifts, grants	1. 751,471	693,116	-58,355
	2. Membership dues and assessments	2.		
	3. Government contributions and grants	3.		
	4. Program service revenue	4.		
	5. Investment income	5. 2,198	7,603	5,405
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7.		
	8. Net income or (loss) from fundraising events	8.		
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10.		
	11. Other revenue	11. 303,004	58,773	-244,231
	12. Total revenue. Add lines 1 through 11	12. 1,056,673	759,492	-297,181
Expenses	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15. 115,000	115,000	
	16. Salaries, other compensation, and employee benefits	16. 340,708	377,103	36,395
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 69,337	53,515	-15,822
	19. Occupancy, rent, utilities, and maintenance	19. 25,800	25,800	
	20. Depreciation and Depletion	20.	23,258	23,258
	21. Other expenses	21. 166,708	205,200	38,492
	22. Total expenses. Add lines 13 through 21	22. 717,553	799,876	82,323
	23. Excess or (Deficit). Subtract line 22 from line 12	23. 339,120	-40,384	-379,504
Other Information	24. Total exempt revenue	24. 1,056,673	759,492	-297,181
	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. 305,202	66,376	-238,826
	27. Total assets	27. 3,763,677	3,718,845	-44,832
	28. Total liabilities	28. 24,683	20,235	-4,448
	29. Retained earnings	29. 3,738,994	3,698,610	-40,384
	30. Number of voting members of governing body	30. 17	22	
	31. Number of independent voting members of governing body	31. 17	22	
	32. Number of employees	32. 22	23	
	33. Number of volunteers	33. 1200	1200	

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Form 990	Tax Return History	2023
Name LOOKOUT MOUNTAIN CONSERVANCY		Employer Identification Number 62-1460535

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants	636,600	883,207	698,261	751,471	693,116	
Membership dues			7,771			
Program service revenue	15,079		200			
Capital gain or loss						
Investment income		67	1,317	2,198	7,603	
Fundraising revenue (income/loss)						
Gaming revenue (income/loss)		62,313	86,448	303,004	58,773	
Other revenue		945,587	793,997	1,056,673	759,492	
Total revenue	651,679					
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.		119,254		115,000	115,000	
Other compensation	262,263	149,700	308,882	340,708	377,103	
Professional fees	45,790	38,770	71,726	69,337	53,515	
Occupancy costs	21,300	22,575	25,800	25,800	25,800	
Depreciation and depletion	26,870	28,056	29,040		23,258	
Other expenses	164,823	156,034	120,711	166,708	205,200	
Total expenses	521,046	514,389	556,159	717,553	799,876	
Excess or (Deficit)	130,633	431,198	237,838	339,120	-40,384	
Total exempt revenue	651,679	945,587	793,997	1,056,673	759,492	
Total unrelated revenue						
Total excludable revenue	15,079	62,380	95,736	305,202	66,376	
Total Assets	2,769,393	3,215,403	3,436,452	3,763,677	3,718,845	
Total Liabilities	15,625	30,437	13,648	24,683	20,235	
Net Fund Balances	2,753,768	3,184,966	3,422,804	3,738,994	3,698,610	

LOOK0535 Lookout Mountain Conservancy
 62-1460535
 FYE: 12/31/2023

Federal Statements

Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
PROFESSIONAL SERVICES	\$ 53,515	\$ 15,747	\$ 12,636	\$ 25,132
TOTAL	\$ 53,515	\$ 15,747	\$ 12,636	\$ 25,132

Form 990, Part IX, Line 24e - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
UTILITIES	\$ 13,892	\$ 12,199	\$ 1,693	\$
SUPPLIES	973	973	973	0
TOTAL	\$ 14,865	\$ 12,199	\$ 2,666	\$ 0

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LOOK0535 Lookout Mountain Conservancy

62-1460535

Federal Statements

FYE: 12/31/2023

Schedule A, Part II, Line 5 - Excess Gifts

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
COLONIAL PIPELINE COMPANY	\$ 23,000	\$
GENE AND TARA GEIGER FUND	27,886	
GEORGE JOHNSTON FAMILY FOUNDATION	20,000	
REI	10,000	
TUCKER FOUNDATION	91,994	18,761
LEILA J PRATT	7,000	
DEBORAH BAKER HULSE	20,000	
VOLKSWAGON GROUP OF AMERICA	75,000	1,767
LARUSSA-PERSINGER CHARITABLE FUND	5,000	
LILLIAN COLBY FOUNDATION	25,000	
Z C PATTEN FUND	10,000	
ROBERT AND WHITNEY JOHNSTON	16,525	
UNITED WAY OF GREATER CHATTANOOGA	28,425	
WELDON F OSBORNE FOUNDATION INC.	11,500	
AMERICAN WATER		
BENWOOD FOUNDATION	5,000	
GREATER CHATTANOOGA REALTORS	13,396	
HOPEFUL FUTURES FUND	5,166	
JOE AND KELLY LAWRENCE FOUNDATION	20,000	
LAUREN LASSETER	17,938	
MK LAWRENCE FAMILY FOUNDATION	10,000	
NORDSON	18,368	
NORFOLK SOUTHERN FOUNDATION	5,000	
RARE, INC.	5,000	
ROBINSON, FRED	10,000	
SCHILLHAHN-HUSKEY FOUNDATION	12,500	
THOUSAND HILLS FUND	10,000	
BENWOOD FOUNDATION	110,000	36,767
BRADLEY CURREY JR.	120,000	46,767
COLONIAL PIPELINE	218,000	144,767
FOOTPRINT FOUNDATIION	95,000	21,767
GEORGE JOHNSTON FOUNDATION	100,000	26,767
HUGH & CHARLOTTE MCCLELLAN	30,000	
LILLIAN COLBY FOUNDATION	47,500	
LYNDHURST FOUNDATION	60,100	
RIVERVIEW FOUNDATION	125,000	51,767
ROBERT & DEBORAH HULSE	134,000	60,767
TRUIST BANK	67,500	
TUCKER FOUNDATION	465,312	392,079
UNITED WAY OF GREATER CHATTANOOGA	65,925	
UNUM	30,100	
VOLKSWAGEN	175,000	101,767
WELDON F OSBORNE FOUNDATION	23,000	
ZC PATTEN FUND	30,000	
TOTAL	\$ <u>2,400,135</u>	\$ <u>903,743</u>

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LOOK0535 Lookout Mountain Conservancy
62-1460535
FYE: 12/31/2023

Federal Statements

Schedule A. Part II. Line 12 - Current year

Description	Amount
TAXABLE INTEREST ON SAVINGS AND TEMPORARY CASH INVESTMENTS	\$ 7,603
OTHER INCOME	7,591
SALE OF CARBON OFFSETS	51,182
FUNDRAISING EVENTS	
TOTAL	<u>\$ 66,376</u>

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