

**Return of Private Foundation**

Department of the Treasury  
Internal Revenue Service

or Section 4947(a)(1) Trust Treated as Private Foundation  
Do not enter social security numbers on this form as it may be made public.  
Go to [www.irs.gov/Form990PF](http://www.irs.gov/Form990PF) for instructions and the latest information.

**2024**

Open to Public Inspection

For calendar year 2024 or tax year beginning

, and ending

Name of foundation <b>STANLEY SMITH HORTICULTURAL TRUST</b>		A Employer identification number <b>** - *** 9165</b>
Number and street (or P.O. box number if mail is not delivered to street address) <b>101 LARKSPUR LANDING CIRCLE</b>	Room/suite <b>223</b>	B Telephone number <b>(415) 332-0166</b>
City or town, state or province, country, and ZIP or foreign postal code <b>LARKSPUR, CA 94939</b>		C If exemption application is pending, check here ... <input type="checkbox"/>
G Check all that apply: <input type="checkbox"/> Initial return <input type="checkbox"/> Initial return of a former public charity <input type="checkbox"/> Final return <input type="checkbox"/> Amended return <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change		D 1. Foreign organizations, check here ..... <input type="checkbox"/> 2. Foreign organizations meeting the 85% test, check here and attach computation ..... <input type="checkbox"/>
H Check type of organization: <input checked="" type="checkbox"/> Section 501(c)(3) exempt private foundation <input type="checkbox"/> Section 4947(a)(1) nonexempt charitable trust <input type="checkbox"/> Other taxable private foundation		E If private foundation status was terminated under section 507(b)(1)(A), check here ... <input type="checkbox"/>
I Fair market value of all assets at end of year (from Part II, col. (c), line 16) \$ <b>17,452,088.</b>	J Accounting method: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other (specify) _____	F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ... <input type="checkbox"/>

Part I Analysis of Revenue and Expenses <small>(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a).)</small>		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
<b>Revenue</b>	1 Contributions, gifts, grants, etc., received .....			N/A	
	2 Check <input checked="" type="checkbox"/> if the foundation is not required to attach Sch. B				
	3 Interest on savings and temporary cash investments .....	343.	343.		STATEMENT 1
	4 Dividends and interest from securities .....	490,700.	490,700.		STATEMENT 2
	5a Gross rents .....				
	b Net rental income or (loss) .....				
	6a Net gain or (loss) from sale of assets not on line 10 .....	705,312.			
	b Gross sales price for all assets on line 6a .....	4,392,840.			
	7 Capital gain net income (from Part IV, line 2) .....		705,312.		
	8 Net short-term capital gain .....				
	9 Income modifications .....				
	10a Gross sales less returns and allowances .....				
b Less: Cost of goods sold .....					
c Gross profit or (loss) .....					
11 Other income .....	7,195.	0.		STATEMENT 3	
12 Total. Add lines 1 through 11 .....	1,203,550.	1,196,355.			
<b>Operating and Administrative Expenses</b>	13 Compensation of officers, directors, trustees, etc. ....	15,000.	7,013.		7,987.
	14 Other employee salaries and wages .....	69,863.	0.		69,863.
	15 Pension plans, employee benefits .....	9,967.	0.		9,967.
	16a Legal fees ..... <b>STMT 4</b>	15,250.	0.		15,250.
	b Accounting fees ..... <b>STMT 5</b>	77,284.	38,643.		38,737.
	c Other professional fees ..... <b>STMT 6</b>	138,677.	104,195.		32,413.
	17 Interest .....				
	18 Taxes ..... <b>STMT 7</b>	37,386.	4,626.		5,632.
	19 Depreciation and depletion .....				
	20 Occupancy .....				
	21 Travel, conferences, and meetings .....	3,787.	0.		3,787.
	22 Printing and publications .....				
	23 Other expenses ..... <b>STMT 8</b>	312,046.	53,170.		11,496.
	24 Total operating and administrative expenses. Add lines 13 through 23 .....	679,260.	207,647.		195,132.
	25 Contributions, gifts, grants paid .....	650,082.			611,082.
26 Total expenses and disbursements. Add lines 24 and 25 .....	1,329,342.	207,647.		806,214.	
27 Subtract line 26 from line 12:					
a Excess of revenue over expenses and disbursements .....	-125,792.				
b Net investment income (if negative, enter -0-) .....		988,708.			
c Adjusted net income (if negative, enter -0-) .....			N/A		

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only.			Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value			
Assets	1	Cash - non-interest-bearing					
	2	Savings and temporary cash investments		804,838.	1,143,179.	1,143,179.	
	3	Accounts receivable	31,957.				
		Less: allowance for doubtful accounts		20,731.	31,957.	31,957.	
	4	Pledges receivable					
		Less: allowance for doubtful accounts					
	5	Grants receivable					
	6	Receivables due from officers, directors, trustees, and other disqualified persons					
	7	Other notes and loans receivable					
		Less: allowance for doubtful accounts					
	8	Inventories for sale or use					
	9	Prepaid expenses and deferred charges		35,942.	24,325.	24,325.	
	10a	Investments - U.S. and state government obligations					
	b	Investments - corporate stock	STMT 9	9,463,241.	10,004,866.	10,004,866.	
	c	Investments - corporate bonds	STMT 10	3,215,613.	3,314,662.	3,314,662.	
	11	Investments - land, buildings, and equipment: basis					
	Less: accumulated depreciation						
12	Investments - mortgage loans						
13	Investments - other	STMT 11	2,940,982.	2,933,099.	2,933,099.		
14	Land, buildings, and equipment: basis						
	Less: accumulated depreciation						
15	Other assets (describe _____)						
16	<b>Total assets</b> (to be completed by all filers - see the instructions. Also, see page 1, item I)		16,481,347.	17,452,088.	17,452,088.		
Liabilities	17	Accounts payable and accrued expenses		43,461.	59,701.		
	18	Grants payable			39,000.		
	19	Deferred revenue					
	20	Loans from officers, directors, trustees, and other disqualified persons					
	21	Mortgages and other notes payable					
	22	Other liabilities (describe STATEMENT 12)		10,651.	12,665.		
23	<b>Total liabilities</b> (add lines 17 through 22)		54,112.	111,366.			
Net Assets or Fund Balances	Foundations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 24, 25, 29, and 30.						
	24	Net assets without donor restrictions					
	25	Net assets with donor restrictions					
	Foundations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 26 through 30.						
	26	Capital stock, trust principal, or current funds		7,079,574.	7,079,574.		
	27	Paid-in or capital surplus, or land, bldg., and equipment fund		0.	0.		
	28	Retained earnings, accumulated income, endowment, or other funds		9,347,661.	10,261,148.		
29	<b>Total net assets or fund balances</b>		16,427,235.	17,340,722.			
30	<b>Total liabilities and net assets/fund balances</b>		16,481,347.	17,452,088.			

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year - Part II, column (a), line 29 (must agree with end-of-year figure reported on prior year's return)	1	16,427,235.
2	Enter amount from Part I, line 27a	2	-125,792.
3	Other increases not included in line 2 (itemize) UNREALIZED GAINS	3	1,039,279.
4	Add lines 1, 2, and 3	4	17,340,722.
5	Decreases not included in line 2 (itemize)	5	0.
6	Total net assets or fund balances at end of year (line 4 minus line 5) - Part II, column (b), line 29	6	17,340,722.

**Part IV Capital Gains and Losses for Tax on Investment Income**

(a) List and describe the kind(s) of property sold (for example, real estate, 2-story brick warehouse; or common stock, 200 shs. MLC Co.)	(b) How acquired P - Purchase D - Donation	(c) Date acquired (mo., day, yr.)	(d) Date sold (mo., day, yr.)
1a SECURITIES LITIGATION	P		
b RWA	P		
c CAPITAL GAINS DIVIDENDS			
d			
e			

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) ((e) plus (f) minus (g))
a 12,406.			12,406.
b 4,256,079.		3,687,528.	568,551.
c 124,355.			124,355.
d			
e			

(i) FMV as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col. (i) over col. (j), if any	(l) Gains (Col. (h) gain minus col. (k), but not less than -0-) or Losses (from col. (h))
a			12,406.
b			568,551.
c			124,355.
d			
e			

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69.			
2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7	2	705,312.
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6): If gain, also enter in Part I, line 8, column (c). See instructions. If (loss), enter -0- in Part I, line 8	}	3	N/A

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

1a Exempt operating foundations described in section 4940(d)(2), check here <input type="checkbox"/> and enter "N/A" on line 1. Date of ruling or determination letter: _____ (attach copy of letter if necessary - see instructions)	1	13,743.
b All other domestic foundations enter 1.39% (0.0139) of line 27b. Exempt foreign organizations, enter 4% (0.04) of Part I, line 12, col. (b)		
2 Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	2	0.
3 Add lines 1 and 2	3	13,743.
4 Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only; others, enter -0-)	4	0.
5 Tax based on investment income. Subtract line 4 from line 3. If zero or less, enter -0-	5	13,743.
6 Credits/Payments:		
a 2024 estimated tax payments and 2023 overpayment credited to 2024	6a	25,274.
b Exempt foreign organizations - tax withheld at source	6b	0.
c Tax paid with application for extension of time to file (Form 8868)	6c	0.
d Backup withholding erroneously withheld	6d	0.
7 Total credits and payments. Add lines 6a through 6d	7	25,274.
8 Enter any penalty for underpayment of estimated tax. Check here <input type="checkbox"/> if Form 2220 is attached	8	0.
9 Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed	9	
10 Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid	10	11,531.
11 Enter the amount of line 10 to be: Credited to 2025 estimated tax 11,531. Refunded	11	0.

Part VI-A Statements Regarding Activities

1a During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?
1b Did it spend more than \$100 during the year (either directly or indirectly) for political purposes?
1c Did the foundation file Form 1120-POL for this year?
2 Has the foundation engaged in any activities that have not previously been reported to the IRS?
3 Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments?
4a Did the foundation have unrelated business gross income of \$1,000 or more during the year?
4b If "Yes," has it filed a tax return on Form 990-T for this year?
5 Was there a liquidation, termination, dissolution, or substantial contraction during the year?
6 Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either:
7 Did the foundation have at least \$5,000 in assets at any time during the year?
8a Enter the states to which the foundation reports or with which it is registered.
8b If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G?
9 Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2024 or the tax year beginning in 2024?
10 Did any persons become substantial contributors during the tax year?
11 At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)?
12 Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges?
13 Did the foundation comply with the public inspection requirements for its annual returns and exemption application?
14 The books are in care of WILLIAM SMITH Telephone no. 415 332-0166 Located at 101 LARKSPUR LANDING CIRCLE, SU 223, LARKPSUR, CA ZIP+4 94939
15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 - check here and enter the amount of tax-exempt interest received or accrued during the year
16 At any time during calendar year 2024, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?

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

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.

	Yes	No
<b>1a</b> During the year, did the foundation (either directly or indirectly):		
(1) Engage in the sale or exchange, or leasing of property with a disqualified person? .....	1a(1)	X
(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? .....	1a(2)	X
(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? .....	1a(3)	X
(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? .....	1a(4)	X
(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? .....	1a(5)	X
(6) Agree to pay money or property to a government official? ( <b>Exception.</b> Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days.) .....	1a(6)	X
<b>b</b> If any answer is "Yes" to 1a(1)-(6), did <b>any</b> of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance? See instructions .....	1b	X
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>d</b> Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2024? .....	1d	X
<b>2</b> Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5)):		
<b>a</b> At the end of tax year 2024, did the foundation have any undistributed income (Part XII, lines 6d and 6e) for tax year(s) beginning before 2024? .....	2a	X
If "Yes," list the years _____, _____, _____, _____		
<b>b</b> Are there any years listed in 2a for which the foundation is <b>not</b> applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to <b>all</b> years listed, answer "No" and attach statement - see instructions.) .....	2b	N/A
<b>c</b> If the provisions of section 4942(a)(2) are being applied to <b>any</b> of the years listed in 2a, list the years here. _____, _____, _____, _____		
<b>3a</b> Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? .....	3a	X
<b>b</b> If "Yes," did it have excess business holdings in 2024 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969; (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest; or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Form 4720, Schedule C, to determine if the foundation had excess business holdings in 2024.) .....	3b	N/A
<b>4a</b> Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes? .....	4a	X
<b>b</b> Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2024? .....	4b	X

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

	Yes	No
<b>5a</b> During the year, did the foundation pay or incur any amount to:		
(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?		X
(2) Influence the outcome of any specific public election (see section 4955); or to carry on, directly or indirectly, any voter registration drive?		X
(3) Provide a grant to an individual for travel, study, or other similar purposes?		X
(4) Provide a grant to an organization other than a charitable, etc., organization described in section 4945(d)(4)(A)? See instructions	X	
(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?		X
<b>b</b> If any answer is "Yes" to 5a(1)-(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance? See instructions	X	
<b>c</b> Organizations relying on a current notice regarding disaster assistance, check here <input type="checkbox"/>		
<b>d</b> If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? <b>SEE STATEMENT 13</b>	X	
If "Yes," attach the statement required by Regulations section 53.4945-5(d).		
<b>6a</b> Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>b</b> Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? If "Yes" to 6b, file Form 8870.		X
<b>7a</b> At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?		X
<b>b</b> If "Yes," did the foundation receive any proceeds or have any net income attributable to the transaction? <b>N/A</b>		
<b>8</b> Is the foundation subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		X

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

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

(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
RUTH M. COLLINS 101 LARKSPUR CIRCLE, SU 223 LARKSPUR, CA 94939	TRUSTEE 1.00	5,000.	0.	0.
BRUCE J. RAABE 101 LARKSPUR CIRCLE, SU 223 LARKSPUR, CA 94939	TRUSTEE 1.00	5,000.	0.	0.
THOMAS F. DANIEL 101 LARKSPUR CIRCLE, SU 223 LARKSPUR, CA 94939	TRUSTEE 1.00	5,000.	0.	0.

**2 Compensation of five highest-paid employees (other than those included on line 1). If none, enter "NONE."**

(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NANCY L KARTES - 101 LARKSPUR LANDING CIRCLE, SU 223, LARKSPUR, CA	GRANT DIRECTOR 11.00	69,863.	9,967.	0.

**Total** number of other employees paid over \$50,000 ..... 0



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

1 Fair market value of assets not used (or held for use) directly in carrying out charitable, etc., purposes:			
a	Average monthly fair market value of securities .....	1a	13,865,720.
b	Average of monthly cash balances .....	1b	992,533.
c	Fair market value of all other assets (see instructions) .....	1c	2,669,706.
d	<b>Total</b> (add lines 1a, b, and c) .....	1d	17,527,959.
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) .....	1e	0.
2	Acquisition indebtedness applicable to line 1 assets .....	2	0.
3	Subtract line 2 from line 1d .....	3	17,527,959.
4	Cash deemed held for charitable activities. Enter 1.5% (0.015) of line 3 (for greater amount, see instructions) .....	4	262,919.
5	<b>Net value of noncharitable-use assets.</b> Subtract line 4 from line 3 .....	5	17,265,040.
6	<b>Minimum investment return.</b> Enter 5% (0.05) of line 5 .....	6	863,252.

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

1	Minimum investment return from Part IX, line 6 .....	1	863,252.
2a	Tax on investment income for 2024 from Part V, line 5 .....	2a	13,743.
b	Income tax for 2024. (This does not include the tax from Part V.) .....	2b	
c	Add lines 2a and 2b .....	2c	13,743.
3	Distributable amount before adjustments. Subtract line 2c from line 1 .....	3	849,509.
4	Recoveries of amounts treated as qualifying distributions .....	4	5,418.
5	Add lines 3 and 4 .....	5	854,927.
6	Deduction from distributable amount (see instructions) .....	6	0.
7	<b>Distributable amount</b> as adjusted. Subtract line 6 from line 5. Enter here and on Part XII, line 1 .....	7	854,927.

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

1 Amounts paid (including administrative expenses) to accomplish charitable, etc., purposes:			
a	Expenses, contributions, gifts, etc. - total from Part I, column (d), line 26 .....	1a	806,214.
b	Program-related investments - total from Part VIII-B .....	1b	0.
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc., purposes .....	2	
3	Amounts set aside for specific charitable projects that satisfy the:		
a	Suitability test (prior IRS approval required) .....	3a	
b	Cash distribution test (attach the required schedule) .....	3b	
4	<b>Qualifying distributions.</b> Add lines 1a through 3b. Enter here and on Part XII, line 4 .....	4	806,214.

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**Part XII** Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2023	(c) 2023	(d) 2024
1 Distributable amount for 2024 from Part X, line 7				854,927.
2 Undistributed income, if any, as of the end of 2024:				
a Enter amount for 2023 only			423,720.	
b Total for prior years:		0.		
3 Excess distributions carryover, if any, to 2024:				
a From 2019				
b From 2020				
c From 2021				
d From 2022				
e From 2023				
f Total of lines 3a through e	0.			
4 Qualifying distributions for 2024 from Part XI, line 4: \$ 806,214.				
a Applied to 2023, but not more than line 2a			423,720.	
b Applied to undistributed income of prior years (Election required - see instructions)		0.		
c Treated as distributions out of corpus (Election required - see instructions)	0.			
d Applied to 2024 distributable amount				382,494.
e Remaining amount distributed out of corpus	0.			
5 Excess distributions carryover applied to 2024 (If an amount appears in column (d), the same amount must be shown in column (a).)	0.			0.
6 Enter the net total of each column as indicated below:				
a Corpus. Add lines 3f, 4c, and 4e. Subtract line 5	0.			
b Prior years' undistributed income. Subtract line 4b from line 2b		0.		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed		0.		
d Subtract line 6c from line 6b. Taxable amount - see instructions		0.		
e Undistributed income for 2023. Subtract line 4a from line 2a. Taxable amount - see instr.			0.	
f Undistributed income for 2024. Subtract lines 4d and 5 from line 1. This amount must be distributed in 2025				472,433.
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0.			
8 Excess distributions carryover from 2019 not applied on line 5 or line 7	0.			
9 Excess distributions carryover to 2025. Subtract lines 7 and 8 from line 6a	0.			
10 Analysis of line 9:				
a Excess from 2020				
b Excess from 2021				
c Excess from 2022				
d Excess from 2023				
e Excess from 2024				

Part XIII Private Operating Foundations (see instructions and Part VI-A, question 9) N/A

1 a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2024, enter the date of the ruling

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

Table with 5 columns: (a) 2024, (b) 2023, (c) 2022, (d) 2021, (e) Total. Rows include 2a-e (Qualifying distributions) and 3a-d (Alternative tests).

Part XIV Supplementary Information (Complete this part only if the foundation had \$5,000 or more in assets at any time during the year-see instructions.)

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

NONE

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

NONE

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs: Check here if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc., to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a The name, address, and telephone number or email address of the person to whom applications should be addressed:

SEE STATEMENT 14

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

c Any submission deadlines:

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

**Part XIV** Supplementary Information *(continued)*

<b>3 Grants and Contributions Paid During the Year or Approved for Future Payment</b>				
Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
<b>a Paid during the year</b>				
SEE ATTACHED LISTING, CA 94925	N/A	PC	GENERAL	611,082.
<b>Total</b> .....				<b>3a</b> 611,082.
<b>b Approved for future payment</b>				
SEE ATTACHED LISTING, CA 94925	N/A	PC	GENERAL	39,000.
<b>Total</b> .....				<b>3b</b> 39,000.





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

SOURCE	(A) REVENUE PER BOOKS	(B) NET INVESTMENT INCOME	(C) ADJUSTED NET INCOME
CHARLES SCHWAB - INTEREST	343.	343.	
TOTAL TO PART I, LINE 3	343.	343.	

FORM 990-PF DIVIDENDS AND INTEREST FROM SECURITIES STATEMENT 2

SOURCE	GROSS AMOUNT	CAPITAL GAINS DIVIDENDS	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
K- SFF REALTY FUND IV LP	599.	0.	599.	599.	
K-1 MARCH CAPITAL OPPORTUNITY FUND III	4,842.	0.	4,842.	4,842.	
K-1 SFF REALTY FUND III LP	3,416.	0.	3,416.	3,416.	
K-1 VIRTU JV OPP FUND	88.	0.	88.	88.	
RWA AND CHARLES SCHWAB - DIVIDENDS	606,110.	124,355.	481,755.	481,755.	
TO PART I, LINE 4	615,055.	124,355.	490,700.	490,700.	

FORM 990-PF OTHER INCOME STATEMENT 3

DESCRIPTION	(A) REVENUE PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME
GRANTS RETURNED	5,418.	0.	
RWA - SALE OF OPTIONS	1,777.	0.	
TOTAL TO FORM 990-PF, PART I, LINE 11	7,195.	0.	

FORM 990-PF	LEGAL FEES			STATEMENT	4
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
LEGAL FEES	15,250.	0.		15,250.	
TO FM 990-PF, PG 1, LN 16A	15,250.	0.		15,250.	

FORM 990-PF	ACCOUNTING FEES			STATEMENT	5
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
CALEGARI & MORRIS	14,485.	7,243.		6,235.	
BURR PILGER MAYER	36,444.	18,222.		18,222.	
ARMANINO LLP	26,355.	13,178.		14,280.	
TO FORM 990-PF, PG 1, LN 16B	77,284.	38,643.		38,737.	

FORM 990-PF	OTHER PROFESSIONAL FEES			STATEMENT	6
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES	
RELEVANT WEALTH ADVISORS	104,195.	104,195.		0.	
MSSCT	34,482.	0.		32,413.	
TO FORM 990-PF, PG 1, LN 16C	138,677.	104,195.		32,413.	

FORM 990-PF	TAXES			STATEMENT 7
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
FOREIGN TAXES	4,626.	4,626.		0.
FEDERAL EXCISE AND UBTI	27,128.	0.		0.
PAYROLL TAXES	5,632.	0.		5,632.
TO FORM 990-PF, PG 1, LN 18	37,386.	4,626.		5,632.

FORM 990-PF	OTHER EXPENSES			STATEMENT 8
DESCRIPTION	(A) EXPENSES PER BOOKS	(B) NET INVEST- MENT INCOME	(C) ADJUSTED NET INCOME	(D) CHARITABLE PURPOSES
BANK CHARGES	30.	0.		30.
GENERAL EXPENSE	9,201.	0.		6,966.
INTEREST	1,359.	1,359.		0.
INSURANCE	385.	0.		385.
OFFICE SUPPLIES	105.	0.		105.
PAYROLL SERVICES	4,010.	0.		4,010.
PARTNERSHIP INVESTMENT EXPENSES	28,213.	28,213.		0.
K-1 MARCH CAPITAL OPPORTUNITY FUND III - RRE	8,439.	8,439.		0.
K-1 MARCH CAPITAL OPPORTUNITY FUND III - UBTI	96,807.	0.		0.
K-1 VIRTU JV OPP FUND	15,159.	15,159.		0.
K-1 VIRTU JV OPP FUND - UBTI	25,640.	0.		0.
OTHER INVESTMENT INCOME/EXPENSE	122,698.	0.		0.
TO FORM 990-PF, PG 1, LN 23	312,046.	53,170.		11,496.

FORM 990-PF		CORPORATE STOCK	STATEMENT	9
DESCRIPTION		BOOK VALUE	FAIR MARKET VALUE	
CORPORATE STOCK		10,004,866.	10,004,866.	
TOTAL TO FORM 990-PF, PART II, LINE 10B		10,004,866.	10,004,866.	

FORM 990-PF		CORPORATE BONDS	STATEMENT	10
DESCRIPTION		BOOK VALUE	FAIR MARKET VALUE	
CORPORATE BONDS		3,314,662.	3,314,662.	
TOTAL TO FORM 990-PF, PART II, LINE 10C		3,314,662.	3,314,662.	

FORM 990-PF		OTHER INVESTMENTS	STATEMENT	11
DESCRIPTION	VALUATION METHOD	BOOK VALUE	FAIR MARKET VALUE	
MARCH CAPITAL OPPORTUNITY FUND III LP	COST	661,746.	661,746.	
SFF REALTY FUND III LP	COST	143,846.	143,846.	
SFF REALY FUND IV LP	COST	313,678.	313,678.	
CRYSTAL CAPITAL INTERNATIONAL FUND VIRTU JOINT VENTURE OPPORTUNITY FUND LP	COST	1,290,735.	1,290,735.	
CSF IV FUND	COST	500,000.	500,000.	
		23,094.	23,094.	
TOTAL TO FORM 990-PF, PART II, LINE 13		2,933,099.	2,933,099.	

FORM 990-PF		OTHER LIABILITIES	STATEMENT	12
DESCRIPTION		BOY AMOUNT	EOY AMOUNT	
PROFESSIONAL FEES PAYABLE		10,651.	12,665.	
TOTAL TO FORM 990-PF, PART II, LINE 22		10,651.	12,665.	



GRANTEE'S NAME

MONTGOMERY BOTANICAL CENTER INC

GRANTEE'S ADDRESS

11901 OLD CUTLER ROAD  
MIAMI, FL 33156

<u>GRANT AMOUNT</u>	<u>DATE OF GRANT</u>	<u>AMOUNT EXPENDED</u>
25,000.	12/06/24	

PURPOSE OF GRANT

RESTORATION OF 1932 GREENHOUSE INFRASTRUCTURE

DATES OF REPORTS BY GRANTEE

NO REPORT WAS DUE OR RECEIVED THIS YEAR

ANY DIVERSION BY GRANTEE

NO PART HAS BEEN USED FOR OTHER THAN ITS INTENDED PURPOSE



## GENERAL EXPLANATION

STATEMENT 15

## FORM/LINE IDENTIFIER AND DESCRIPTION/RETURN REFERENCE

PARTS VI-B AND VII - RELATED PARTY

## EXPLANATION:

A TRUSTEE OWNS A COMPANY THAT PROVIDES INVESTMENT MANAGEMENT SERVICES TO THE TRUST. THE COMPANY RECEIVED \$104,195 IN FEES.

THE TRUST RECEIVES ADMINISTRATIVE SERVICES FROM ANOTHER RELATED PARTY TRUST WHICH SHARES ONE TRUSTEE WITH THE TRUST. THE FEES PAID FOR THE ADMINISTRATIVE SERVICES WERE \$34,482 IN 2024.

THE PAYMENT OF COMPENSATION TO THESE DISQUALIFIED PERSONS FOR PERSONAL SERVICES IS REASONABLE AND IS NOT CONSIDERED AN ACT OF SELF DEALING.

**Stanley Smith Horticultural Trust**

94-6209165

Form 990-PF - Part XIV Line 3 Grants and Contributions Paid During the Year and Approved for Future Payment  
For Year Ended December 31, 2024**3a. Paid during the year**

<b>Recipient Name and Address</b>	<b>If recipient is an individual, show any relationship to any foundation manager or substantial contributor</b>	<b>Foundation Status of Recipient</b>	<b>Purpose of Grant or Contribution</b>	<b>Amount Paid in 2023</b>
Alaska Botanical Garden Inc. Anchorage, AK	N/A	PC	Children's Garden Design	\$20,000
Berkshire Garden Center Inc. Stockbridge, MA	N/A	PC	Plants for the Understory Garden and Shrub Border	\$11,000
Cheekwood Botanical Garden and Museum of Art Nashville, TN	N/A	PC	Ornamental Plantings in Color Garden	\$5,000
Clean North, the Sault and District Recycling Association Sault Ste. Marie, ON Canada	N/A	NC (Foreign Public Charity Equivalent)	Nature Smart Gardens - Increasing Public Awareness of Responsible Horticultural Practices	\$8,725
Coastal Maine Botanical Gardens Inc. Boothbay, ME	N/A	PC	Test of Genetic Interactions between Native Plant Cultivars and Maine Wild Relatives	\$19,000
Descanso Gardens Foundation La Cañada Flintridge, CA	N/A	PC	Promenade Display Succession Project	\$20,000
Filoli Center Woodside, CA	N/A	PC	Horticultural Internship at Filoli	\$12,000
Friends of Vallarta Botanical Gardens, A.C. Palm Springs, CA	N/A	PC	Reconstruction of Handrails Damaged by Hurricane Lidia in the Vallarta Botanical Gardens	\$20,000
Fundación Ezwama Medellín Colombia	N/A	NC (Foreign Public Charity Equivalent)	Adaptation of an Educational Nursery to Promote the Sustainable Use of New Native Species	\$20,780
Guillermo Piñeres Botanical Garden Foundation Turbaco Colombia	N/A	NC (Foreign Public Charity Equivalent)	Enhancing Botanical Research and Education: Expanding the Zingiberales Collection	\$16,957
Hesston College Hesston, KS	N/A	PC	Dyck Arboretum Cultivating Greenhouse Project	\$24,850
Hillwood Estate Museum & Gardens Washington, DC	N/A	PC	Horticultural Internship	\$11,000
Indianapolis Museum of Art Inc. Indianapolis, IN	N/A	PC	Plant Records and Curation Fellowship	\$17,000
Kansas State University Foundation Manhattan, KS	N/A	PC	Interpretive Programming for the Gardens at Kansas State University	\$14,850
Kruckeberg Botanic Garden Foundation Shoreline, WA	N/A	PC	Garden Gateway: Paths to Horticultural Engagement	\$25,000
Master Gardener Foundation of Clallam County Sequim, WA	N/A	PC	Accessible Garden	\$5,000
Mendocino Coast Botanical Gardens Corporation Fort Bragg, CA	N/A	PC	Plant Labeling Equipment	\$20,000

\* denotes expenditure responsibility grant

**Stanley Smith Horticultural Trust**

94-6209165

Form 990-PF - Part XIV Line 3 Grants and Contributions Paid During the Year and Approved for Future Payment  
For Year Ended December 31, 2024

Missouri Botanical Garden Board of Trustees St. Louis, MO	N/A	PC	Horticulture Internships at the Missouri Botanical Garden	\$15,000
Montgomery Botanical Center Inc. Coral Gables, FL	N/A	POF*	Restoration of 1932 Greenhouse Infrastructure at Montgomery Botanical Center	\$25,000
Organization for Tropical Studies Inc. Durham, NC	N/A	PC	Accessible Orchids: Beauty, Ecology, and Conservation of a Tropical Icon	\$25,000
Peace River Botanical & Sculpture Gardens Inc. Punta Gorda, FL	N/A	PC	Curating the Cultivars of Bougainvillea	\$21,000
Ruth Bancroft Garden Inc. Walnut Creek, CA	N/A	PC	New Crevice Garden Bed	\$23,000
San Francisco Botanical Garden Society at Strybing Arboretum San Francisco, CA	N/A	PC	Bringing Back the Popular Plant Propagation Program	\$20,000
Seed Your Future Inc. Alexandria, VA	N/A	PC	Seed to STEM Immersive Professional Development for Educators	\$25,000
Temple University-Of the Commonwealth System of Higher Educ Ambler, PA	N/A	PC	Ambler Arboretum Climate Resilient Garden	\$21,000
The University of Arizona Tucson, AZ	N/A	GOV	Maricopa County HOA Landscape Outreach	\$13,403
The University of Tennessee Foundation Inc. Knoxville, TN	N/A	PC	University of Tennessee Gardens Green Energy Vehicle	\$19,925
The Wellington City Council Wellington New Zealand	N/A	NC (Foreign Public Charity Equivalent)	Propagation of New Zealand Native Orchids	\$18,500
Toronto Botanical Garden Toronto, ON Canada	N/A	NC (Foreign Public Charity Equivalent)	Increasing Ornamental Plant-Centered Learning at Toronto Botanical Garden	\$17,742
Waterfront Botanical Gardens Inc. Louisville, KY	N/A	PC	Bonsai Certification Program	\$17,850
West Virginia Botanic Garden Inc. Morgantown, WV	N/A	PC	Electric Utility Vehicle for Maintaining Gardens	\$20,000
Wetlands Watch Inc. Norfolk, VA	N/A	PC	Plant Hampton Roads Natives Initiative	\$19,000
Worcester County Horticultural Society Boylston, MA	N/A	PC	Internship Program at New England Botanic Garden	\$20,000
Zilker Botanical Garden Conservancy Non-Profit Corporation Austin, TX	N/A	PC	Cactus and Succulent Collection Cataloging and Garden Expansion	\$18,500
<b>Total . . . . . ▶ 3a</b>				\$611,082

**3b. Approved during the year for future payment**

\* denotes expenditure responsibility grant

**Stanley Smith Horticultural Trust**

94-6209165

Form 990-PF - Part XIV Line 3 Grants and Contributions Paid During the Year and Approved for Future Payment  
For Year Ended December 31, 2024

Recipient Name and Address	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation Status of Recipient	Purpose of Grant or Contribution	Future Payment Amount
La Universidad Nacional Autónoma de México Mexico City Mexico	N/A	NC (Foreign Public Charity Equivalent)	Jardín Botánico del Instituto de Biología - Native and Ornamental Succulent Plants: Propagation and Teaching	\$24,000
Municipio de Tabio Tabio Colombia	N/A	NC (Foreign Public Charity Equivalent)	Restoration of the Botanical Garden of Tabio for its 25th Anniversary	\$15,000
<b>Total</b> . . . . . ▶ <b>3b</b>				<b>\$39,000</b>

\* denotes expenditure responsibility grant

**Stanley Smith Horticultural Trust**  
94-6209165  
Form 990-PF  
For Year Ended December 31, 2024

**Grantee:**

Montgomery Botanical Center Inc  
11901 Old Cutler Road  
Miami, FL 33156

**Payments:**

\$21,704 paid on 11/2/2022

\$21,704 Total

**Purpose:**

New Engraving Machine for Tagging the Plant Collection

**Amount of Grant Spent by Grantee:**

\$21,704

**Date of Report(s) Received from Grantee:**

4/26/2025: Annual ER Report

**Diversion:**

To the knowledge of the foundation, and based on the information furnished by the grantee, no part has been used for other than its intended purpose.

**Verification:**

The foundation reviewed the Grant Report of 4/26/2025 but did not undertake any verification of the grantee's report as there has not been any reason to doubt its accuracy or reliability (Reg. 53.4945-5(c)).

**Stanley Smith Horticultural Trust**  
94-6209165  
Form 990-PF  
For Year Ended December 31, 2024

**Grantee:**

Montgomery Botanical Center Inc  
11901 Old Cutler Road  
Miami, FL 33156

**Payments:**

\$25,000 paid on 12/6/2024

\$25,000 Total

**Purpose:**

Restoration of 1932 Greenhouse Infrastructure

**Amount of Grant Spent by Grantee:**

\$0

**Date of Report(s) Received from Grantee:**

No report was due or received this year.

**Diversion:**

To the knowledge of the foundation, and based on the information furnished by the grantee, no part has been used for other than its intended purpose.

**Stanley Smith Horticultural Trust**

94-6209165

Form 990-PF - Part XIV Line 3 Grants and Contributions Paid During the Year and Approved for Future Payment  
For Year Ended December 31, 2024**3a. Paid during the year**

<b>Recipient Name and Address</b>	<b>If recipient is an individual, show any relationship to any foundation manager or substantial contributor</b>	<b>Foundation Status of Recipient</b>	<b>Purpose of Grant or Contribution</b>	<b>Amount Paid in 2023</b>
Alaska Botanical Garden Inc. Anchorage, AK	N/A	PC	Children's Garden Design	\$20,000
Berkshire Garden Center Inc. Stockbridge, MA	N/A	PC	Plants for the Understory Garden and Shrub Border	\$11,000
Cheekwood Botanical Garden and Museum of Art Nashville, TN	N/A	PC	Ornamental Plantings in Color Garden	\$5,000
Clean North, the Sault and District Recycling Association Sault Ste. Marie, ON Canada	N/A	NC (Foreign Public Charity Equivalent)	Nature Smart Gardens - Increasing Public Awareness of Responsible Horticultural Practices	\$8,725
Coastal Maine Botanical Gardens Inc. Boothbay, ME	N/A	PC	Test of Genetic Interactions between Native Plant Cultivars and Maine Wild Relatives	\$19,000
Descanso Gardens Foundation La Cañada Flintridge, CA	N/A	PC	Promenade Display Succession Project	\$20,000
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Friends of Vallarta Botanical Gardens, A.C. Palm Springs, CA	N/A	PC	Reconstruction of Handrails Damaged by Hurricane Lidia in the Vallarta Botanical Gardens	\$20,000
Fundación Ezwama Medellín Colombia	N/A	NC (Foreign Public Charity Equivalent)	Adaptation of an Educational Nursery to Promote the Sustainable Use of New Native Species	\$20,780
Guillermo Piñeres Botanical Garden Foundation Turbaco Colombia	N/A	NC (Foreign Public Charity Equivalent)	Enhancing Botanical Research and Education: Expanding the Zingiberales Collection	\$16,957
Hesston College Hesston, KS	N/A	PC	Dyck Arboretum Cultivating Greenhouse Project	\$24,850
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Master Gardener Foundation of Clallam County Sequim, WA	N/A	PC	Accessible Garden	\$5,000
Mendocino Coast Botanical Gardens Corporation Fort Bragg, CA	N/A	PC	Plant Labeling Equipment	\$20,000

\* denotes expenditure responsibility grant

**Stanley Smith Horticultural Trust**

94-6209165

Form 990-PF - Part XIV Line 3 Grants and Contributions Paid During the Year and Approved for Future Payment  
For Year Ended December 31, 2024

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Montgomery Botanical Center Inc. Coral Gables, FL	N/A	POF*	Restoration of 1932 Greenhouse Infrastructure at Montgomery Botanical Center	\$25,000
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Peace River Botanical & Sculpture Gardens Inc. Punta Gorda, FL	N/A	PC	Curating the Cultivars of Bougainvillea	\$21,000
Ruth Bancroft Garden Inc. Walnut Creek, CA	N/A	PC	New Crevice Garden Bed	\$23,000
San Francisco Botanical Garden Society at Strybing Arboretum San Francisco, CA	N/A	PC	Bringing Back the Popular Plant Propagation Program	\$20,000
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Temple University-Of the Commonwealth System of Higher Educ Ambler, PA	N/A	PC	Ambler Arboretum Climate Resilient Garden	\$21,000
The University of Arizona Tucson, AZ	N/A	GOV	Maricopa County HOA Landscape Outreach	\$13,403
The University of Tennessee Foundation Inc. Knoxville, TN	N/A	PC	University of Tennessee Gardens Green Energy Vehicle	\$19,925
The Wellington City Council Wellington New Zealand	N/A	NC (Foreign Public Charity Equivalent)	Propagation of New Zealand Native Orchids	\$18,500
Toronto Botanical Garden Toronto, ON Canada	N/A	NC (Foreign Public Charity Equivalent)	Increasing Ornamental Plant-Centered Learning at Toronto Botanical Garden	\$17,742
Waterfront Botanical Gardens Inc. Louisville, KY	N/A	PC	Bonsai Certification Program	\$17,850
West Virginia Botanic Garden Inc. Morgantown, WV	N/A	PC	Electric Utility Vehicle for Maintaining Gardens	\$20,000
Wetlands Watch Inc. Norfolk, VA	N/A	PC	Plant Hampton Roads Natives Initiative	\$19,000
Worcester County Horticultural Society Boylston, MA	N/A	PC	Internship Program at New England Botanic Garden	\$20,000
Zilker Botanical Garden Conservancy Non-Profit Corporation Austin, TX	N/A	PC	Cactus and Succulent Collection Cataloging and Garden Expansion	\$18,500
<b>Total . . . . . ▶ 3a</b>				<b>\$611,082</b>

**3b. Approved during the year for future payment**

\* denotes expenditure responsibility grant

**Stanley Smith Horticultural Trust**

94-6209165

Form 990-PF - Part XIV Line 3 Grants and Contributions Paid During the Year and Approved for Future Payment  
For Year Ended December 31, 2024

Recipient Name and Address	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation Status of Recipient	Purpose of Grant or Contribution	Future Payment Amount
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Municipio de Tabio Tabio Colombia	N/A	NC (Foreign Public Charity Equivalent)	Restoration of the Botanical Garden of Tabio for its 25th Anniversary	\$15,000
<b>Total</b> . . . . . ▶ <b>3b</b>				<b>\$39,000</b>

\* denotes expenditure responsibility grant

**Stanley Smith Horticultural Trust**  
94-6209165  
Form 990-PF  
For Year Ended December 31, 2024

**Grantee:**

Montgomery Botanical Center Inc  
11901 Old Cutler Road  
Miami, FL 33156

**Payments:**

\$21,704 paid on 11/2/2022

\$21,704 Total

**Purpose:**

New Engraving Machine for Tagging the Plant Collection

**Amount of Grant Spent by Grantee:**

\$21,704

**Date of Report(s) Received from Grantee:**

4/26/2025: Annual ER Report

**Diversion:**

To the knowledge of the foundation, and based on the information furnished by the grantee, no part has been used for other than its intended purpose.

**Verification:**

The foundation reviewed the Grant Report of 4/26/2025 but did not undertake any verification of the grantee's report as there has not been any reason to doubt its accuracy or reliability (Reg. 53.4945-5(c)).

**Stanley Smith Horticultural Trust**  
94-6209165  
Form 990-PF  
For Year Ended December 31, 2024

**Grantee:**

Montgomery Botanical Center Inc  
11901 Old Cutler Road  
Miami, FL 33156

**Payments:**

\$25,000 paid on 12/6/2024

\$25,000 Total

**Purpose:**

Restoration of 1932 Greenhouse Infrastructure

**Amount of Grant Spent by Grantee:**

\$0

**Date of Report(s) Received from Grantee:**

No report was due or received this year.

**Diversion:**

To the knowledge of the foundation, and based on the information furnished by the grantee, no part has been used for other than its intended purpose.