

Return of Organization Exempt From Income Tax

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

OMB No 1545-0047

2002

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

A For the 2002 calendar year, or tax year beginning and ending

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

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

C Name of organization: YOUTH GARDEN PROJECT
 Number and street (or P.O. box if mail is not delivered to street address): 350 SOUTH 400 EAST
 City or town: MOAB State or country: UT ZIP + 4: 84532

D Employer identification number: 87-0568051

E Telephone number:

F Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify):

G Web site:

J ORGANIZATION TYPE (check only one): ☒ 501(c) (3) (insert no.) ☐ 4947(a)(1) OR ☐ 527

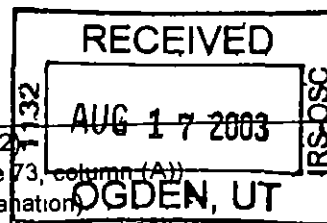
K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. SOME STATES REQUIRE A COMPLETE RETURN.

H and **I** are not applicable to section 527 organizations.
H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) If "Yes," enter number of affiliates:
H(c) Are all affiliates included? ☐ Yes ☐ No (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No
I Enter 4-digit GEN:
M Check ☐ if the organization is NOT required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12: 137,528

P Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

Revenue	1	Contributions, gifts, grants, and similar amounts received				
	a	Direct public support	1a	47,022		
	b	Indirect public support	1b			
	c	Government contributions (grants)	1c			
	d	TOTAL (add lines 1a through 1c) (cash \$ 47,022 noncash \$)	1d	47,022		
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	79,251		
	3	Membership dues and assessments	3	1,805		
	4	Interest on savings and temporary cash investments	4	9		
	5	Dividends and interest from securities	5			
	6a	Gross rents	6a	105		
	b	Less rental expenses	6b			
	c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	105		
7	Other investment income (describe)	7				
Expenses	8a	Gross amount from sales of assets other than inventory	(A) Securities	8a		
	b	Less cost or other basis and sales expenses	8b			
	c	Gain or (loss) (attach schedule)	8c	0		
	d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d	0		
	9	Special events and activities (attach schedule)				
	a	Gross revenue (not including \$ of contributions reported on line 1a)	9a	9,002		
	b	Less direct expenses other than fundraising expenses	9b	4,771		
	c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	4,231		
	10a	Gross sales of inventory, less returns and allowances	10a			
	b	Less cost of goods sold	10b			
	c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c	0		
	11	Other revenue (from Part VII, line 103)	11	334		
12	TOTAL REVENUE (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	132,757			
Expenses	13	Program services (from line 44, column (B))	13	93,067		
	14	Management and general (from line 44, column (C))	14	56,496		
	15	Fundraising (from line 44, column (D))	15	212		
	16	Payments to affiliates (attach schedule)	16			
	17	TOTAL EXPENSES (add lines 16 and 44, column (A))	17	149,775		
	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-17,018		
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	31,585		
Net Assets	20	Other changes in net assets or fund balances (attach explanation)	20			
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	14,567		



Part II**Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	0			
23	Specific assistance to individuals (attach schedule)	0			
24	Benefits paid to or for members (attach schedule)	0			
25	Compensation of officers, directors, etc	32,000	12,711	19,181	108
26	Other salaries and wages	74,057	62,300	11,688	69
27	Pension plan contributions	0			
28	Other employee benefits	9,918	7,013	2,886	19
29	Payroll taxes	9,660	6,826	2,818	16
30	Professional fundraising fees	0			
31	Accounting fees	914	584	330	
32	Legal fees	0			
33	Supplies	8,128	2,752	5,376	
34	Telephone	0			
35	Postage and shipping	0			
36	Occupancy	9,362	421	8,941	
37	Equipment rental and maintenance	0			
38	Printing and publications	197	197		
39	Travel	2,805	240	2,565	
40	Conferences, conventions, and meetings	203		203	
41	Interest	0			
42	Depreciation, depletion, etc (attach schedule)	1,524		1,524	
43	Other expenses not covered above (itemize) a _____	0			
b	Advertising	71	23	48	
c	Insurance	836		836	
d	Licenses and Permits	100		100	
e		0			
f		0			
44	TOTAL FUNCTIONAL EXPENSES (add lines 22 through 43). ORGANIZATIONS COMPLETING COLUMNS (B) (D) CARRY THESE TOTALS TO LINES 13-15	149,775	93,067	56,496	212

JOINT COSTS Check ☐ if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services?

Yes ☐ No ☒

If "Yes," enter (i) the aggregate amount of these joint costs \$ 0, (ii) the amount allocated to Program services \$ 0, (iii) the amount allocated to Management and general \$ 0, and (iv) the amount allocated to Fundraising \$ 0

Part III **Statement of Program Service Accomplishments** (See page 24 of the instructions.)**Program Service Expenses**What is the organization's primary exempt purpose? **EDUCATION**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts but optional for others.

a	SEE ATTACHED	
	(Grants and allocations \$)	
b		
	(Grants and allocations \$)	
c		
	(Grants and allocations \$)	
d		
	(Grants and allocations \$)	
e	Other program services (attach schedule)	93,067
f	TOTAL OF PROGRAM SERVICE EXPENSES (should equal line 44, column (B), Program services)	93,067

Part IV Balance Sheets (See page 24 of the instructions)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
Assets	45	Cash - non-interest-bearing		11,801	45	5,161
	46	Savings and temporary cash investments		11,077	46	
	47 a	Accounts receivable	47a 0			
	b	Less allowance for doubtful accounts	47b 0	0	47c	0
	48 a	Pledges receivable	48a 0			
	b	Less allowance for doubtful accounts	48b 0	0	48c	0
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0
	51 a	Other notes and loans receivable (attach schedule)	51a 0			
	b	Less allowance for doubtful accounts	51b 0	0	51c	0
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges			53	
	54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	54	0
	55 a	Investments - land, buildings, and equipment basis	55a 0			
	b	Less accumulated depreciation (attach schedule)	55b 0	0	55c	0
56	Investments - other (attach schedule)		0	56	0	
57 a	Land, buildings, and equipment basis	57a 18,178				
b	Less accumulated depreciation (attach schedule)	57b 5,893	13,809	57c	12,285	
58	Other assets (describe <input type="checkbox"/>)		0	58	0	
59	TOTAL ASSETS (add lines 45 through 58) (must equal line 74)			36,687	59	17,446
Liabilities	60	Accounts payable and accrued expenses		5,102	60	2,879
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0
	64 a	Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b	Mortgages and other notes payable (attach schedule)		0	64b	0
	65	Other liabilities (describe <input type="checkbox"/>)		0	65	0
66	TOTAL LIABILITIES (add lines 60 through 65)			5,102	66	2,879
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		31,585	67	14,567
	68	Temporarily restricted			68	
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	TOTAL NET ASSETS OR FUND BALANCES (add lines 67 through 69 OR lines 70 through 72, column (A) MUST equal line 19, column (B) MUST equal line 21)		31,585	73	14,567
	74	TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES (add lines 66 and 73)			36,687	74

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See page 26 of the instructions)

a	Total revenue, gains, and other support per audited financial statements	a	
b	Amounts included on line a but not on line 12, Form 990	b	
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) _____ \$		
	Add amounts on lines (1) through (4)	b	0
c	Line a minus line b	c	0
d	Amounts included on line 12, Form 990 but not on line a	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) _____ \$		
	Add amounts on lines (1) and (2)	d	0
e	Total revenue per line 12, Form 990 (line c plus line d)	e	0

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	
b	Amounts included on line a but not on line 17, Form 990	b	
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) _____ \$		
	Add amounts on lines (1) through (4)	b	0
c	Line a minus line b	c	0
d	Amounts included on line 17, Form 990 but not on line a	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) _____ \$		
	Add amounts on lines (1) and (2)	d	0
e	Total expenses per line 17, Form 990 (line c plus line d)	e	0

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (IF NOT PAID, ENTER -0-)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
BILL SHULTZ 1671 MURPHY LANE, MOAB, UT 84532	BOARD MEMBER 5 HRS/WK	0	0	0
MEL GILLES 255 SOUTH 300 EAST, MOAB, UT 84532	CHAIRMAN 5 HRS/WK	0	0	0
PETER LAWSON HC64 BOX 1803, MOAB, UT 84532	TREASURER 5 HRS/WK	0	0	0
CARI MILITANO PO BOX 1314, MOAB, UT 84532	DIRECTOR 40 HRS/WK	32,000	0	0
JENNIFER REDDING HC64 BOX 2803, MOAB, UT 84532	BOARD MEMBER 5 HRS/WK	0	0	0
RO POTTORFF 825 E. THREE FOUNTAINS CIRCLE, SL	SECRETARY 5 HRS/WK	0	0	0

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☒ No

If "Yes," attach schedule-see page 26 of the instructions

Part VI Other Information (See page 27 of the instructions)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	76	X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes	77	
78 a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	78a	X
b If "Yes," has it filed a tax return on FORM 990-T for this year?	78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	79	X
80 a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?	80a	X
b If "Yes," enter the name of the organization: _____ and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt		
81 a Enter direct or indirect political expenditures. See line 81 instructions	81a	
b Did the organization file FORM 1120-POL for this year?	81b	X
82 a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	82a	X
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	
83 a Did the organization comply with the public inspection requirements for returns and exemption applications?	83a	X
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	83b	X
84 a Did the organization solicit any contributions or gifts that were not tax deductible?	84a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?	85a	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, DO NOT complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	
c Dues, assessments, and similar amounts from members	85c	
d Section 162(e) lobbying and political expenditures	85d	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	0
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	
86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12	86a	
b Gross receipts, included on line 12, for public use of club facilities	86b	
87 501(c)(12) orgs Enter a Gross income from members or shareholders	87a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX	88	X
89 a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="text"/> 0, section 4912 <input type="text"/> 0, section 4955 <input type="text"/> 0		
b 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction	89b	X
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Enter Amount of tax on line 89c, above, reimbursed by the organization		
90 a List the states with which a copy of this return is filed <input type="text"/> N/A		
b Number of employees employed in the pay period that includes March 12, 2002 (See instructions.)	90b	16
91 The books are in care of <input type="text"/> YOUTH GARDEN PROJECT Telephone no <input type="text"/> (435) 259-2326 Located at <input type="text"/> MOAB, UTAH ZIP + 4 <input type="text"/> 84532		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of FORM 1041 - Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	92	0

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)**Note** Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a PROGRAM USER FEES					2,838
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					76,413
94 Membership dues and assessments					1,805
95 Interest on savings and temporary cash investments					9
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					105
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					4,231
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a T SHIRT SALES					334
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	85,735
105 TOTAL (add line 104, columns (B), (D), and (E))					85,735

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I**Part VIII** Relationship of Activities to the Accomplishment of Exempt Purpose (See page 32 of the instructions)

Line No ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
SEE ATTACHED	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contract (See page 33 of the instructions)

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

Note If "Yes" to (b), file Form 8870 AND Form 4720 (see instructions)

Return, including accompanying schedules and statements, and to the best of my knowledge, the preparer (other than officer) is based on all information of which preparer has any knowledge

Date

8/14/03

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

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

Supplementary Information - (See separate instructions)

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

OMB No 1545-0047

2002

Name of the organization

YOUTH GARDEN PROJECT

Employer identification number

87-0568051

Part I

Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions List each one If there are none, enter "None ")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
N/A				
Total number of other employees paid over \$50,000				

Part II

Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None ")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
N/A		
Total number of others receiving over \$50,000 for professional services		

Part III Statements About Activities (See page 2 of the instructions)

Yes No

- 1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ 0 (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)

1 X

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions)

a Sale, exchange, or leasing of property?

2a X

b Lending of money or other extension of credit?

2b X

c Furnishing of goods, services, or facilities?

2c X

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

2d X

e Transfer of any part of its income or assets?

2e X

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See NOTE below)

3 X

- 4 Do you have a section 403(b) annuity plan for your employees?

4 X

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

Part IV Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box)

- 5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) ENTER THE HOSPITAL'S NAME, CITY, AND STATE _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the SUPPORT SCHEDULE in Part IV-A)
- 11 a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the SUPPORT SCHEDULE in Part IV-A)
- 11 b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the SUPPORT SCHEDULE in Part IV-A)
- 12 ☐ An organization that normally receives (1) MORE THAN 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) NO MORE THAN 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the SUPPORT SCHEDULE in Part IV-A)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

Part IVA Support Schedule (Complete only if you checked a box on line 10, 11, or 12) USE CASH METHOD OF ACCOUNTING**Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	139,182	104,236	108,324	83,875	435,617
16 Membership fees received	2,015	3,108	2,160	2,569	9,852
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	2,660	5,666	4,003	5,589	17,918
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	267	111			378
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	1,179				1,179
23 Total of lines 15 through 22	145,303	113,121	114,487	92,033	464,944
24 Line 23 minus line 17	142,643	107,455	110,484	86,444	447,026
25 Enter 1% of line 23	1,453	1,131	1,145	920	
26 ORGANIZATIONS DESCRIBED ON LINES 10 OR 11 a Enter 2% of amount in column (e), line 24					26a 8,941
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. DO NOT FILE THIS LIST WITH YOUR RETURN. Enter the total of all these excess amounts.					26b 68,177
c Total support for section 509(a)(1) test. Enter line 24, column (e).					26c 447,026
d Add: Amounts from column (e) for lines 18 378 19 0 22 1,179 26b 68,177					26d 69,734
e Public support (line 26c minus line 26d total)					26e 377,292
f PUBLIC SUPPORT PERCENTAGE (LINE 26E (NUMERATOR) DIVIDED BY LINE 26C (DENOMINATOR))					26f 84.40%
27 ORGANIZATIONS DESCRIBED ON LINE 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from each "disqualified person." DO NOT FILE THIS LIST WITH YOUR RETURN. Enter the sum of such amounts for each year.					
(2001) (2000) (1999) (1998)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the LARGER of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) DO NOT FILE THIS LIST WITH YOUR RETURN. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.					
(2001) (2000) (1999) (1998)					
c Add: Amounts from column (e) for lines 15 0 16 0 17 0 20 0 21 0					27c 0
d Add: Line 27a total 0 and line 27b total 0					27d 0
e Public support (line 27c total minus line 27d total)					27e 0
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e).					27f 0
g PUBLIC SUPPORT PERCENTAGE (LINE 27E (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					27g 0.00%
h INVESTMENT INCOME PERCENTAGE (LINE 18, COLUMN (E) (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					27h 0.00%
28 UNUSUAL GRANTS For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. DO NOT FILE THIS LIST WITH YOUR RETURN. Do not include these grants in line 15.					

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

		N/A	
		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)		
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?		
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
d	Copies of all material used by the organization or on its behalf to solicit contributions?		
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)			
33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?		
b	Admissions policies?		
c	Employment of faculty or administrative staff?		
d	Scholarships or other financial assistance?		
e	Educational policies?		
f	Use of facilities?		
g	Athletic programs?		
h	Other extracurricular activities?		
If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)			
34 a	Does the organization receive any financial aid or assistance from a governmental agency?		
b	Has the organization's right to such aid ever been revoked or suspended?		
If you answered "Yes" to either 34a or b, please explain using an attached statement			
35	Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation		

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

(To be completed ONLY by an eligible organization that filed Form 5768)

N/A

Check ☐ a if the organization belongs to an affiliated group Check ☐ b if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

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

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	0
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	0
41	Lobbying nontaxable amount Enter the amount from the following table -		
	If the amount on line 40 is -		
	Not over \$500,000		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is -		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000		
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$1,000,000		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	0
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0

Caution If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below

See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				0
46	Lobbying ceiling amount (150% of line 45(e))				0
47	Total lobbying expenditures				0
48	Grassroots nontaxable amount				0
49	Grassroots ceiling amount (150% of line 48(e))				0
50	Grassroots lobbying expenditures				0

Part VI-B Lobbying Activity by Nonelecting Public Charities

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

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h)

Yes	No	Amount
		0

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

PART III. STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS



Youth Garden Project
530 South 400 East
Moab, UT 84532
(435) 259-2326
www.youthgardenproject.org

Programs offered by the Youth Garden Project

High School Science Class: Each year 40-60 students take the class during the spring and fall trimesters for science credit. The focus of this class is to engage students, through hands-on experience, in the gardening process and help them develop stronger connections with the land and their community. Class concepts include soil biology, germination, photosynthesis, native plants and their uses, nutrition, and organic gardening techniques.

Middle School Class on Civic Engagement: The Middle School Class on Civic Engagement has been offered for six years to 7th and 8th graders, teaching 40-60 students about basic gardening skills and reinforcing these skills by engaging the students in community service projects. Through this unique "I earn and Serve" approach, students are imbued at an early age with a strong service ethic. Developing and maintaining a garden at the Extended Care Facility of our local hospital is one example of the type of community service project in which these students can become involved.

Canyon Country Outdoor Education (CCOE): In partnership with the National Park Service, CCOE provides science-based outdoor education experiences for over 2,000 Grand and San Juan County first through sixth graders through field trips in the National Parks and other recreation areas surrounding Grand County. CCOE is designed to engage participating students in science through fun and entertaining means and to demonstrate the proper and responsible ways in which to enjoy our National Parks and public lands. Field trip topics include plant adaptations, simple machines, food chains and ecosystems, and local geology.

Garden Classroom: A companion program to CCOE, this program allows 1,400 Grand County first through sixth grade teachers to bring their students to the YGP garden site during the spring and fall trimesters. Teachers follow simple, hour-long lesson plans developed by YGP's CCOE AmeriCorps teachers. Lessons explore basic gardening and science concepts such as plant identification through pen and ink sketching, map reading and building, and the mechanics behind simple machines.

Pluggin' In: In cooperation with the Seventh District Juvenile Court, the Pluggin' In Program provides over 100 Grand and San Juan County juvenile offenders who have received court-ordered community service hours an encouraging environment to repay their community. Youth work one on one with caring and respectable adult mentors on tasks around the garden and within the community on service projects. This program has proven to instill confidence in youth, build self-esteem and develop a strong work ethic, as noted by YGP evaluation tools. It has also reduced the amount of youth that return for a second offense, as noted by Bill Engle, Chief Probation Officer of the Seventh District Juvenile Court.

Kids' Summer Camp: Four years ago, YGP created the Kids Garden Summer Camp in response to the communities' need for a fun and recreational summer-time program for children that included responsible, adult supervision. This is a full-day, five-day a week summer garden camp that captures the fun in learning through teaching elective topics while in the beauty of the garden. Camp activities include art lessons, theatrical productions, plant ecology experiments, journal writing, and team building games, with field trips to nearby National Parks for nature hikes and the Moab Swim Center for swimming lessons. The Kids' Summer Camp is provided to over 60 Grand County youth in partnership with the City of Moab Arts and Recreation Center and the Canyonlands Field Institute.

After School Program: One day a week, instead of finding 15 of Grand County's 5th and 6th grade children at home watching television and playing video games, you'll find them getting dirt under their nails and being sprayed with the watering hose as they transplant tomatoes into freshly turned rows, or start plants from seeds in the solar greenhouse. YGP's After School Program is led by one of our faithful teachers who spends quality time with these youth during the spring and fall trimesters when opportunities abound for learning and working in the garden.

Community Farmer's Market: As organizers of the Moab Farmers' Market Alliance (MFMA), the Youth Garden Project plans, markets, and increases public awareness of the Moab Farmer's Market and the fresh, locally grown produce available weekly at the market. The market serves approximately 200 vendors and customers each weekend from June until September.

*CAPACITY BUILDING
VOLUNTEER COORDINATION, FUNDRAISING &
STAFF EVALUATION REQUIRED BY AMERICORP
FUNDING.*

PART III, for 990**Total****93,067**

1	SEE ATTACHED FOR EXPLANATIONS		1	
2	HIGH SCHOOL SCIENCE CLASS	GRANTS 58,769	2	26,610
3	MIDDLE SCHOOL CLASS ON CIVIC ENGAGEMENT		3	18,515
4	CANYON COUNTRY OUTDOOR EDUCATION		4	6,714
5	GARDEN CLASSROOM	GRANTS 8,344	5	3,404
6	PLUGGIN' IN	GRANTS 9,300	6	12,548
7	KIDS SUMMER CAMP		7	7,398
8	AFTER SCHOOL PROGRAM		8	3,227
9	COMMUNITY FARMER'S MARKET		9	14,651
10			10	

990, Part VIII Relationship of Activities to Accomplishment of Exempt Purposi		Total:	0
1		1	
2	93g The Americorp grant and funding from local government agencies enabled YGP to create, develop	2	
3	administer the programs outlined in Part III. Americorp funds educational programs for youth. The pr	3	
4	funded by local agencies included those that serve at-risk and incarcerated youth as well as low-incom	4	
5	youth. Grants from local government agencies provide programs for at-risk youth	5	
6		6	
7	94 Membership dues enable YGP meet its matching requirement from Americorps and also provides	7	
8	a network of community supporters and volunteer corps	8	
9		9	
10	101 Fundraising events provides community outreach and brings the Americorps members and staff in	10	
11	more direct contact with the general community	11	
12		12	
13	103 Other revenue represents funds generated from the sale of produce from the garden. Youth partici	13	
14	in the various programs share in the process of growing, harvesting, selling and allocation of profits	14	
15		15	
16	97b The Youth Garden Project rents out a small outbuilding to help meet expenses and meet the	16	
17	Americorp grant match	17	
18		18	
19	93a User fees provide additional funds for program supplies	19	
20		20	
21	95 Interest income earned in bank deposits helps match the Americorp grant	21	
22		22	