

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

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

2003

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 2003 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

Room/suite

ZIP + 4

84532

## D Employer identification number

87-0568051

## E Telephone number

F Accounting method. ☒ Cash ☐ Accrual☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

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 Group Exemption Number ▶

G Website: ▶ n/a

J Organization type (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) or ☐ 527K 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.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 ▶ 169,536

## Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 18 of the instructions)

1	Contributions, gifts, grants, and similar amounts received			
a	Direct public support	1a	83,788	
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	Total (add lines 1a through 1c) (cash \$ 83,788 noncash \$ )	1d	83,788	
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	71,879	
3	Membership dues and assessments	3	0	
4	Interest on savings and temporary cash investments	4	0	
5	Dividends and interest from securities	5	0	
6a	Gross rents	6a		
b	Less rental expenses	6b		
c	Net rental income or loss (subtract line 6b from line 6a)	6c	0	
7	Other investment income (describe )	7	0	
8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	0
b	Less cost or other basis and sales expenses	(B) Other	8b	0
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) If any amount is from gaming, check here <input type="checkbox"/>			
a	Gross revenue (not including \$ 83,788 of contributions reported on line 1a)	9a	13,869	
b	Less direct expenses other than fundraising expenses	9b	3,922	
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c	9,947	
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	0	
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	165,614	
13	Program services (from line 44, column (B))	13	74,875	
14	Management and general (from line 44, column (C))	14	52,561	
15	Fundraising (from line 44, column (D))	15	0	
16	Payments to affiliates (attach schedule)	16	0	
17	Total expenses (add lines 16 and 44, column (A))	17	127,436	
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	38,178	
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	14,567	
20	Other changes in net assets or fund balances (attach explanation)	20	0	
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	52,745	

SCANNED AUG 25 2004

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2003)

**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 22 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 \$ 0 noncash \$ 0)	0	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	31,505	7,144	24,361	
26	Other salaries and wages	63,331	57,976	5,355	
27	Pension plan contributions	0			
28	Other employee benefits	5,404	373	5,031	
29	Payroll taxes	8,336	5,030	3,306	
30	Professional fundraising fees	0			
31	Accounting fees	800	150	650	
32	Legal fees	0			
33	Supplies	5,386	3,967	1,419	
34	Telephone	0			
35	Postage and shipping	0			
36	Occupancy	5,307	55	5,252	
37	Equipment rental and maintenance	0			
38	Printing and publications	336		336	
39	Travel	2,701	164	2,537	
40	Conferences, conventions, and meetings	0			
41	Interest	0			
42	Depreciation, depletion, etc (attach schedule)	856		856	
43	Other expenses not covered above (itemize) a EQUIPMENT	850		850	
	b BOARD OF DIRECTORS	422		422	
	c GRANT WRITING	290		290	
	d INSURANCE	914		914	
	e LICENSES	280		280	
	f MISCELLANEOUS	718	16	702	
44	Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	127,436	74,875	52,561	0

**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 \$ , (iii) the amount allocated to Management and general \$ , and (iv) the amount allocated to Fundraising \$

**Part III** Statement of Program Service Accomplishments (See page 25 of the instructions)

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.)

	Program Service Expenses Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others
a SEE ATTACHED	
(Grants and allocations \$ )	74,875
b	
(Grants and allocations \$ )	
c	
(Grants and allocations \$ )	
d	
(Grants and allocations \$ )	
e Other program services (attach schedule)	
(Grants and allocations \$ )	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	74,875

**Part IV** Balance Sheets (See page 25 of the instructions )

<b>Note:</b> 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
<b>Assets</b>	<b>45</b>	Cash—non-interest-bearing		5,161	<b>45</b>	9,208
	<b>46</b>	Savings and temporary cash investments			<b>46</b>	33,568
	<b>47 a</b>	Accounts receivable	<b>47a</b> 0			
	<b>b</b>	Less allowance for doubtful accounts	<b>47b</b> 0	0	<b>47c</b>	0
	<b>48 a</b>	Pledges receivable	<b>48a</b> 0			
	<b>b</b>	Less allowance for doubtful accounts	<b>48b</b> 0	0	<b>48c</b>	0
	<b>49</b>	Grants receivable			<b>49</b>	
	<b>50</b>	Receivables from officers, directors, trustees, and key employees (attach schedule)		0	<b>50</b>	0
	<b>51 a</b>	Other notes and loans receivable (attach schedule)	<b>51a</b> 0			
	<b>b</b>	Less allowance for doubtful accounts	<b>51b</b> 0	0	<b>51c</b>	0
	<b>52</b>	Inventories for sale or use			<b>52</b>	
	<b>53</b>	Prepaid expenses and deferred charges			<b>53</b>	
	<b>54</b>	Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		0	<b>54</b>	0
	<b>55 a</b>	Investments—land, buildings, and equipment basis	<b>55a</b> 0			
	<b>b</b>	Less accumulated depreciation (attach schedule)	<b>55b</b> 0	0	<b>55c</b>	0
<b>56</b>	Investments—other (attach schedule)		0	<b>56</b>	0	
<b>57 a</b>	Land, buildings, and equipment basis	<b>57a</b> 18,178				
<b>b</b>	Less accumulated depreciation (attach schedule)	<b>57b</b> 6,749	12,285	<b>57c</b>	11,429	
<b>58</b>	Other assets (describe <input type="checkbox"/> )		0	<b>58</b>	0	
<b>59</b>	<b>Total assets</b> (add lines 45 through 58) (must equal line 74)		17,446	<b>59</b>	54,205	
<b>Liabilities</b>	<b>60</b>	Accounts payable and accrued expenses		2,879	<b>60</b>	1,460
	<b>61</b>	Grants payable			<b>61</b>	
	<b>62</b>	Deferred revenue			<b>62</b>	
	<b>63</b>	Loans from officers, directors, trustees, and key employees (attach schedule)		0	<b>63</b>	0
	<b>64 a</b>	Tax-exempt bond liabilities (attach schedule)		0	<b>64a</b>	0
	<b>b</b>	Mortgages and other notes payable (attach schedule)		0	<b>64b</b>	0
	<b>65</b>	Other liabilities (describe <input type="checkbox"/> )		0	<b>65</b>	0
<b>66</b>	<b>Total liabilities</b> (add lines 60 through 65)		2,879	<b>66</b>	1,460	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74</b>					
	<b>67</b>	Unrestricted		14,567	<b>67</b>	32,713
	<b>68</b>	Temporarily restricted			<b>68</b>	20,032
	<b>69</b>	Permanently restricted			<b>69</b>	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>					
	<b>70</b>	Capital stock, trust principal, or current funds			<b>70</b>	
	<b>71</b>	Paid-in or capital surplus, or land, building, and equipment fund			<b>71</b>	
	<b>72</b>	Retained earnings, endowment, accumulated income, or other funds			<b>72</b>	
	<b>73</b>	<b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)		14,567	<b>73</b>	52,745
<b>74</b>	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		17,446	<b>74</b>	54,205	

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 27 of the instructions )

<b>a</b>	Total revenue, gains, and other support per audited financial statements	<b>a</b>	n/a
<b>b</b>	Amounts included on line a but not on line 12, Form 990		
(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>b</b>	0
<b>c</b>	Line a minus line b	<b>c</b>	0
<b>d</b>	Amounts included on line 12, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990	\$	
(2)	Other (specify)	\$	
	-----	\$	
	Add amounts on lines (1) and (2)	<b>d</b>	0
<b>e</b>	Total revenue per line 12, Form 990 (line c plus line d)	<b>e</b>	0

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

<b>a</b>	Total expenses and losses per audited financial statements	<b>a</b>	
<b>b</b>	Amounts included on line a but not on line 17, Form 990		
(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>b</b>	0
<b>c</b>	Line a minus line b	<b>c</b>	0
<b>d</b>	Amounts included on line 17, Form 990 but not on line a:		
(1)	Investment expenses not included on line 6b, Form 990	\$	
(2)	Other (specify)	\$	
	-----	\$	
	Add amounts on lines (1) and (2)	<b>d</b>	0
<b>e</b>	Total expenses per line 17, Form 990 (line c plus line d)	<b>e</b>	0

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated, see page 27 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
Name BILL SHULTZ Str City MOAB ST UT ZIP 84532	Title BOARD MEMB Hr/WK 5 HRS/WK	0	0	0
Name LYNN PARENTIC Str City MOAB ST UT ZIP 84532	Title BOARD MEMB Hr/WK 5 HRS/WK	0	0	0
Name PETER LAWSON Str City MOAB ST UT ZIP 84532	Title CHAIRMAN Hr/WK 5 HRS/WK	0	0	0
Name KRISTINA TAYLC Str City MOAB ST UT ZIP 8452	Title BOARD MEMB Hr/WK 5 HR/WK	0	0	0
Name CARI MILITANO Str City MOAB ST UT ZIP 84532	Title DIRECTOR Hr/WK 40 HRS/WK	0	0	0
Name JENNIFER REDD Str City MOAB ST UT ZIP 84532	Title BOARD MEMB Hr/WK 5 HRS/WK	0	0	0
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			
Name Str City ST ZIP	Title Hr/WK			

**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?  
If "Yes," attach schedule—see page 28 of the instructions

Yes ☐ No ☒

**Part VI Other Information** (See page 28 of the instructions )

	Yes	No
<b>76</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	<b>76</b>	X
<b>77</b> 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	<b>77</b>	X
<b>78 a</b> Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	<b>78a</b>	X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year?	<b>78b</b> N/A	
<b>79</b> Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement	<b>79</b>	X
<b>80 a</b> 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?	<b>80a</b>	X
<b>b</b> If "Yes," enter the name of the organization _____ and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
<b>81 a</b> Enter direct and indirect political expenditures. See line 81 instructions	<b>81a</b>	
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year?	<b>81b</b>	X
<b>82 a</b> 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?	<b>82a</b>	X
<b>b</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)	<b>82b</b> N/A	
<b>83 a</b> Did the organization comply with the public inspection requirements for returns and exemption applications?	<b>83a</b> X	
<b>b</b> Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<b>83b</b> X	
<b>84 a</b> Did the organization solicit any contributions or gifts that were not tax deductible?	<b>84a</b>	X
<b>b</b> If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>84b</b> N/A	
<b>85 501(c)(4), (5), or (6) organizations</b> <b>a</b> Were substantially all dues nondeductible by members?	<b>85a</b>	
<b>b</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	<b>85b</b>	
<b>c</b> Dues, assessments, and similar amounts from members	<b>85c</b>	
<b>d</b> Section 162(e) lobbying and political expenditures	<b>85d</b>	
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	<b>85e</b>	
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e)	<b>85f</b> 0	
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	<b>85g</b>	
<b>h</b> 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?	<b>85h</b>	
<b>86 501(c)(7) orgs</b> Enter <b>a</b> Initiation fees and capital contributions included on line 12	<b>86a</b>	
<b>b</b> Gross receipts, included on line 12, for public use of club facilities	<b>86b</b>	
<b>87 501(c)(12) orgs</b> Enter <b>a</b> Gross income from members or shareholders	<b>87a</b>	
<b>b</b> Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>87b</b>	
<b>88</b> 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	<b>88</b>	X
<b>89 a 501(c)(3) organizations</b> Enter Amount of tax imposed on the organization during the year under section 4911 _____, section 4912 _____, section 4955 _____		
<b>b 501(c)(3) and 501(c)(4) orgs</b> 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	<b>89b</b>	X
<b>c</b> Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0
<b>d</b> Enter Amount of tax on line 89c, above, reimbursed by the organization		0
<b>90 a</b> List the states with which a copy of this return is filed	<b>90a</b> N/A	
<b>b</b> Number of employees employed in the pay period that includes March 12, 2003 (See instructions)	<b>90b</b>	
<b>91</b> The books are in care of Name <b>YOUTH GARDEN PROJECT</b> Telephone no <b>(435) 259-2326</b>		
Located at <b>MOAB, UTAH</b> City <b>ST</b> Zip + 4 <b>84532</b>		
<b>92</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of <b>Form 1041</b> —Check here <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year	<b>92</b> N/A	

**Part VII Analysis of Income-Producing Activities** (See page 33 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	
<b>93</b> Program service revenue					
<b>a</b> PROGRAM USER FEES					4,025
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					67,854
<b>94</b> Membership dues and assessments					
<b>95</b> Interest on savings and temporary cash investments					
<b>96</b> Dividends and interest from securities					
<b>97</b> Net rental income or (loss) from real estate					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory					
<b>101</b> Net income or (loss) from special events					9,947
<b>102</b> Gross profit or (loss) from sales of inventory					
<b>103</b> Other revenue <b>a</b>					
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>104</b> Subtotal (add columns (B), (D), and (E))		0		0	81,826
<b>105</b> Total (add line 104, columns (B), (D), and (E))					81,826

**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 Purposes** (See page 34 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 STATEMENT

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 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
N/A	%		0	0
	%		0	0
	%		0	0
	%		0	0

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 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)

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

Please

Date

8-12-07

COORDINATOR

Date

Check if

Preparer's SSN or PTIN (See Gen. Inst. W)

**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.)**

OMB No 1545-0047

**2003**

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

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
Name N/A Str City ST Zip Country	Title Avg hr/wk			
Name Str City ST Zip Country	Title Avg hr/wk			
Name Str City ST Zip Country	Title Avg hr/wk			
Name Str City ST Zip Country	Title Avg hr/wk			
Name Str City ST Zip Country	Title Avg hr/wk			
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
Name Check here if a business Str N/A City ST ZIP Country		
Name Check here if a business Str City ST ZIP Country		
Name Check here if a business Str City ST ZIP Country		
Name Check here if a business Str City ST ZIP Country		
Name Check here if a business Str City ST ZIP Country		
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 ► \$ <u>0</u> (Must equal amounts on line 38, Part VI-A, or line i 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)? See Part V, Form 990	2d	X
e Transfer of any part of its income or assets?	2e	X
3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments )	3a	X
b Do you have a section 403(b) annuity plan for your employees?	3b	X
4 Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?	4	X

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 6 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 ► \_\_\_\_\_ City \_\_\_\_\_ ST \_\_\_\_\_ Country \_\_\_\_\_
- 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 6 of the instructions.)



**Part IV-A 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28 )	127,666	139,182	104,236	108,324	479,408
<b>16</b> Membership fees received	1,805	2,015	3,108	2,160	9,088
<b>17</b> 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	2,838	2,660	5,666	4,003	15,167
<b>18</b> 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	9	267	111		387
<b>19</b> Net income from unrelated business activities not included in line 18					0
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
<b>21</b> 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
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	439	1,179			1,618
<b>23</b> Total of lines 15 through 22	132,757	145,303	113,121	114,487	505,668
<b>24</b> Line 23 minus line 17	129,919	142,643	107,455	110,484	490,501
<b>25</b> Enter 1% of line 23	1,328	1,453	1,131	1,145	
<b>26 Organizations described on lines 10 or 11:</b> <b>a</b> Enter 2% of amount in column (e), line 24					<b>26a</b> 9,810
<b>b</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 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					<b>26b</b> 7,980
<b>c</b> Total support for section 509(a)(1) test. Enter line 24, column (e)					<b>26c</b> 490,501
<b>d</b> Add: Amounts from column (e) for lines 18 387 19 0 22 1,618 26b 7,980					<b>26d</b> 9,985
<b>e</b> Public support (line 26c minus line 26d total)					<b>26e</b> 480,516
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					<b>26f</b> 97.96%
<b>27 Organizations described on line 12:</b> <b>a</b> 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: (2002) (2001) (2000) (1999)					
<b>b</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: (2002) (2001) (2000) (1999)					
<b>c</b> Add: Amounts from column (e) for lines 15 0 16 0 17 0 20 0 21 0					<b>27c</b> 0
<b>d</b> Add: Line 27a total 0 and line 27b total 0					<b>27d</b> 0
<b>e</b> Public support (line 27c total minus line 27d total)					<b>27e</b> 0
<b>f</b> Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					<b>27f</b> 0
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27g</b> 0.00%
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					<b>27h</b> 0.00%
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, 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?	29	
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?	30	
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 ) ..... ..... .....	31	
32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions?	32d	
	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?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities?	33h	
	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?	34a	
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	34b	
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	35	

**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 groupCheck ☐ 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
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying)	<b>36</b>	
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying)	<b>37</b>	
<b>38</b> Total lobbying expenditures (add lines 36 and 37)	<b>38</b> 0	0
<b>39</b> Other exempt purpose expenditures	<b>39</b>	
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39)	<b>40</b> 0	0
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table—		
<b>If the amount on line 40 is—</b>		
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		
<b>The lobbying nontaxable amount is—</b>		
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		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41)	<b>42</b> 0	0
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	<b>43</b> 0	0
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	<b>44</b> 0	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) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
<b>45</b> Lobbying nontaxable amount					0
<b>46</b> Lobbying ceiling amount (150% of line 45(e))					0
<b>47</b> Total lobbying expenditures					0
<b>48</b> Grassroots nontaxable amount					0
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					0
<b>50</b> 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 12 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



**Line 1a (990) - Direct public support**

1	Contributions	1	58,094
2	Non Cash Contributions	2	
3	Special events contributions (Line 9 - Special Events)	3	0
4	MERCHANDISE SALES	4	340
5	MISCELLANEOUS	5	80
6			
7		7	
8		8	
9		9	
10	Total	10	83,788

**Line 9 (990) - Special events and activities**

	Event A	Event B	Event C	All others	Totals
1 Special event name	CHOCOLATE LOVERS	FARMERS MARKET	DONOR LUNCHEON		
1a Number of special events					
2 Gross receipts	4,386	3,772	2,390	3,321	2 13,869
3 Less contributions					3 0
4 Gross revenue	4,386	3,772	2,390	3,321	4 13,869
5 Less direct expenses	1,153	809	97	1,863	5 3,922
6 Net income or (loss)	3,233	2,963	2,293	1,458	6 9,947

**Line 57 (990) - Land, buildings, and equipment**

Land (net of any amortization)				Land (net of any amortization)			
				Beginning		End	
1				1			
2				2			
3				3			
4				4			
5				5			
6	Total land (net of any amortization)		6	0		0	

  

Buildings and equipment				Buildings and equipment				Accumulated depreciation			
				Beginning		End		Beginning		End	
7	EQUIPMENT		7	18,178		18,178		5,893		6,749	
8			8								
9			9								
10			10								
11			11								
12			12								
13			13								
14			14								
15			15								
16			16								
17	Total buildings and equipment		17	18,178		18,178		5,893		6,749	
18	Buildings and equipment (less accumulated depreciation)		18					12,285		11,429	
19	Total land, buildings and equipment		19					12,285		11,429	

Category or Item				Cost/Other Basis				Accumulated Depreciation				Book Value			
1			1												
2			2												
3			3												
4			4												
5			5												
6			6												
7			7												
8			8												
9			9												
10			10												
11	Total		11	0		0		0		0		0		0	

Itemization for:

**990, Part VIII Relationship of Activities to Accomplishment of Exempt Purpose**

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93g The Americorp grant and funding from local government agencies enabled YGP to create, develop and administer the programs outlined in Part III. Americorp funds educational programs for youth. The programs funded by local agencies included those that serve at-risk and incarcerated youth as well as low-income youth. Grants from local government agencies provide programs for at-risk youth.

101 Fundraising events provide community outreach and brings the Americorps members and staff in more direct contact with the general community which creates a better understanding of needs and goals from many different perspectives.

93a User fees provide additional funds for program supplies.

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<b>YOUTH GARDEN PROJECT DEPRECIATION SCHEDULE</b>
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				Current Depreciation						Accumulated Depreciation
DATE	DESCRIPTION	LIFE	COST	1998	1999	2000	2001	2002	2003	
12/31/99	SCARECROWS	10	\$458 00		\$45 80	\$45.80	\$45 80	\$45.80	\$45 80	\$229 00
12/31/00	SCARECROWS	10	\$1,608 00			\$160.80	\$160 80	\$160 80	\$160 80	\$643 20
12/31/98	EQUIPMENT	5	\$3,344 00	\$668 80	\$668 80	\$668 80	\$668 80	\$668 80		\$3,344 00
12/31/00	EQUIPMENT	5	\$49 00			\$9 80		\$9 80	\$9 80	\$29 40
12/31/00	GREENHOUSE	20	\$11,699 00			\$584 95	\$584.95	\$584 95	\$584 95	\$2,339 80
12/31/01	GREENHOUSE	10	\$70 00				\$7 00	\$7 00	\$7 00	\$21 00
12/31/01	SHED	20	\$950 00				\$47 50	\$47 50	\$47 50	\$142 50



## PART III STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS



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

GRANTS \$3,000 EXPENSES \$14,619

**Middle School Class on Civic Engagement:** The Middle School Class on Civic Engagement has been offered for six years to 7<sup>th</sup> and 8<sup>th</sup> graders, teaching 40-60 students about basic gardening skills and reinforcing these skills by engaging the students in community service projects. Through this unique "Learn 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.

EXPENSES \$7680

**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.

EXPENSES \$4555

**Garden Classroom:** A companion program to CCOE, this program allows ~~1400~~ 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.

GRANTS \$1000

EXPENSES \$2374

PROGRAM  
DISCONTINUED  
IN 2003  
DUE TO  
FUNDING  
CUTS

**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.

GRANTS \$500 EXPENSES \$6753

PROGRAM  
DISCONTINUED  
IN 2003

**After School Program:** One day a week, instead of finding 15 of Grand County's 5<sup>th</sup> and 6<sup>th</sup> 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.

EXPENSES \$1487

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

GRANTS \$21,000 EXPENSES \$37,347