

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

2005

Open to Public Inspection

Department of the Treasury  
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code  
(except black lung benefit trust or private foundation)  
The organization may have to use a copy of this return to satisfy state reporting requirements

## A For the 2005 calendar year, or tax year beginning, 2005, 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  
instruc-  
tions.YOUTH GARDEN PROJECT  
350 SOUTH 400 EAST  
MOAB, UT 84532

## D Employer Identification Number

87-0568051

## E Telephone number

435-259-2326

## 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

M Check ☐ if the organization is not required  
to attach Schedule B (Form 990, 990-EZ, or 990-PF)

## G Web site: YOUTHGARDENPROJECT.ORG

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  
chooses to file a return, be sure to file a complete return. Some states require a  
complete return.

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12. 190,989.

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

## 1 Contributions, gifts, grants, and similar amounts received

## a Direct public support

1a 56,355.

## b Indirect public support

1b

## c Government contributions (grants)

1c 120,989.

d Total (add lines 1a through 1c) (cash \$ 177,344. noncash \$ \_\_\_\_\_)

1d 177,344.

## 2 Program service revenue including government fees and contracts (from Part VII, line 93)

2 6,749.

## 3 Membership dues and assessments

3

## 4 Interest on savings and temporary cash investments

4 37.

## 5 Dividends and interest from securities

5

## 6a Gross rents

6a

## b Less rental expenses

6b

## c Net rental income or (loss) (subtract line 6b from line 6a)

6c

## 7 Other investment income (describe \_\_\_\_\_)

7

8a Gross amount from sales of assets other  
than inventory

(A) Securities

(B) Other

8a

## b Less cost or other basis and sales expenses

8b

## c Gain or (loss) (attach schedule)

8c

## d Net gain or (loss) (combine line 8c, columns (A) and (B))

8d

9 Special events and activities (attach schedule). If any amount is from gaming, check here ☐a Gross revenue (not including \$ 60,577. of contributions  
reported on line 12)

9a 6,859.

## b Less direct expenses other than fundraising expenses

9b 3,636.

## c Net income or (loss) from special events (subtract line 9b from line 9a)

STATEMENT 1

9c 3,223.

## 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

## 11 Other revenue (from Part VII, line 103)

11

## 12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)

12 187,353.

## 13 Program services (from line 44, column (B))

13 92,845

## 14 Management and general (from line 44, column (C))

14 84,046

## 15 Fundraising (from line 44, column (D))

15 9,698

## 16 Payments to affiliates (attach schedule)

16

## 17 Total expenses (add lines 16 and 44, column (A))

17 186,589.

## 18 Excess or (deficit) for the year (subtract line 17 from line 12)

18 764.

## 19 Net assets or fund balances at beginning of year (from line 73, column (A))

19 158,307.

## 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)

21 159,071.

SCANNED SEP 06 2006

REVENUE

EXPENSES

**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.

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 (att sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	22			
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24			
25 Compensation of officers, directors, etc	25 34,021.	19,142.	9,776	5103 0.
26 Other salaries and wages	26 98,429.	55,873.	42,556.	
27 Pension plan contributions	27			
28 Other employee benefits	28 4,584.		4,355	229
29 Payroll taxes	29 13,072.	6,205.	6,255	612
30 Professional fundraising fees	30			
31 Accounting fees	31 668.		668.	
32 Legal fees	32 284.		284.	
33 Supplies	33 12,114.	5,668.	3,614	2,832
34 Telephone	34 1,701.	265.	1,054	382
35 Postage and shipping	35			
36 Occupancy	36 3,601.	1,440.	1,621	540
37 Equipment rental and maintenance	37			
38 Printing and publications	38			
39 Travel	39 2,563.	841.	1,722.	
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 6,600.		6,600.	
43 Other expenses not covered above (itemize)				
a ADVERTISING	43a 1,498.	211.	1,287.	
b BANK CHARGES	43b 185.		185.	
c HOUSING	43c 3,600.	2,400.	1,200.	
d INSURANCE	43d 920.		920.	
e TRAINING & SUBCONTRACT S	43e 2,749.	800.	1,949.	
f	43f			
g	43g			
44 Total functional expenses Add lines 22 through 43 (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	44 186,589.	92,845.	84,046	9698

Joint Costs. Check ☐ if you are following SOP 98-2Are 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 \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_; (iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

BAA

Form 990 (2005)

**Part III Statement of Program Service Accomplishments**

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.

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) organizations and 4947(a)(1) trusts, but optional for others.)

**a** SEE STATEMENT 2

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

92,845.

**b**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**c**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**d**

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**e** Other program services

(Grants and allocations \$ ) If this amount includes foreign grants, check here ► ☐

**f** Total of Program Service Expenses (should equal line 44, column (B), Program services) ►

92,845.

BAA

Form 990 (2005)

**Part IV Balance Sheets** (See 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
<b>ASSETS</b>	<b>45</b> Cash — non-interest-bearing	20,268.	<b>45</b>	11,949.
	<b>46</b> Savings and temporary cash investments	23,732.	<b>46</b>	11,779.
	<b>47 a</b> Accounts receivable	<b>47 a</b>		
	<b>b</b> Less allowance for doubtful accounts	<b>47 b</b>	<b>47 c</b>	
	<b>48 a</b> Pledges receivable	<b>48 a</b>		
	<b>b</b> Less allowance for doubtful accounts	<b>48 b</b>	<b>48 c</b>	
	<b>49</b> Grants receivable		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		<b>50</b>	
	<b>51 a</b> Other notes & loans receivable (attach sch)	<b>51 a</b>		
	<b>b</b> Less allowance for doubtful accounts	<b>51 b</b>	<b>51 c</b>	
	<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	<b>54</b>	
	<b>55 a</b> Investments — land, buildings, & equipment basis	<b>55 a</b>		
	<b>b</b> Less accumulated depreciation (attach schedule)	<b>55 b</b>	<b>55 c</b>	
<b>56</b> Investments — other (attach schedule)		<b>56</b>		
<b>57 a</b> Land, buildings, and equipment basis	<b>57 a</b> 157,508.			
<b>b</b> Less accumulated depreciation (attach schedule) <b>STATEMENT 3</b>	<b>57 b</b> 19,703.	115,042.	<b>57 c</b>	137,805.
<b>58</b> Other assets (describe <input type="checkbox"/> )		<b>58</b>		
<b>59 Total assets</b> (must equal line 74) Add lines 45 through 58		159,042.	<b>59</b>	161,533.
<b>LIABILITIES</b>	<b>60</b> Accounts payable and accrued expenses	735.	<b>60</b>	2,461.
	<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)		<b>63</b>	
	<b>64 a</b> Tax-exempt bond liabilities (attach schedule)		<b>64 a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule)		<b>64 b</b>	
	<b>65</b> Other liabilities (describe <input type="checkbox"/> <b>SEE STATEMENT 4</b> )		<b>65</b>	1.
	<b>66 Total liabilities.</b> Add lines 60 through 65		735.	<b>66</b>
<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	134,575.	<b>67</b>	147,292.
	<b>68</b> Temporarily restricted	23,732.	<b>68</b>	11,779.
	<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 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)	158,307.	<b>73</b>	159,071.
	<b>74 Total liabilities and net assets/fund balances.</b> Add lines 66 and 73	159,042.	<b>74</b>	161,533.

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Form 990 (2005)

**Part IV-A** Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See 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 <b>a</b> but not on Part I, line 12		
1	Net unrealized gains on investments	<b>b1</b>	
2	Donated services and use of facilities	<b>b2</b>	
3	Recoveries of prior year grants	<b>b3</b>	
4	Other (specify) _____	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b>	<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>	<b>c</b>	
<b>d</b>	Amounts included on Part I, line 12, but not on line <b>a</b> :		
1	Investment expenses not included on Part I, line 6b	<b>d1</b>	
2	Other (specify) _____	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b>	<b>d</b>	
<b>e</b>	<b>Total revenue</b> (Part I, line 12) Add lines <b>c</b> and <b>d</b>	<b>e</b>	

**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>	N/A
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 17		
1	Donated services and use of facilities	<b>b1</b>	
2	Prior year adjustments reported on Part I, line 10	<b>b2</b>	
3	Losses reported on Part I, line 20	<b>b3</b>	
4	Other (specify) _____	<b>b4</b>	
	Add lines <b>b1</b> through <b>b4</b>	<b>b</b>	
<b>c</b>	Subtract line <b>b</b> from line <b>a</b>	<b>c</b>	
<b>d</b>	Amounts included on Part I, line 17, but not on line <b>a</b> :		
1	Investment expenses not included on Part I, line 6b	<b>d1</b>	
2	Other (specify) _____	<b>d2</b>	
	Add lines <b>d1</b> and <b>d2</b>	<b>d</b>	
<b>e</b>	<b>Total expenses</b> (Part I, line 17) Add lines <b>c</b> and <b>d</b>	<b>e</b>	

**Part V-A** Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See 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 and deferred compensation plans	(E) Expense account and other allowances
BILL SCHULTZ PO BOX 937 MOAB, UT 84532	BOARD MEMBER 5	0.	0.	0.
PETER LAWSON HC 64 BOX 1803 MOAB, UT 84532	CHAIRMAN 10	0.	0.	0.
CARLI MILITANO MOAB, UT 84532	DIRECTOR 40	34,021.	0.	0.
JENNIFER REDDING HC 64 BOX 2803 MOAB, UT 84532	BOARD MEMBER 8	0.	0.	0.
JIM THARP HC 64 BOX 3110 CASTLE VALLEY, UT 84532	BOARD MEMBER 10	0.	0.	0.
MIKE DEHOFF 618 BOWEN CIRCLE MOAB, UT 84532	BOARD MEMBER 10	0.	0.	0.

Yes	No
-----	----

75 b		
		X
75 c		X
75 d	X	

75 b		X
------	--	---

75c		X
-----	--	---

If 'Yes,' attach a statement that identifies the individuals, explains the relationship between this organization and the other organization(s), and describes the compensation arrangements, including amounts paid to each individual by each related organization.

75d	X	
-----	---	--

**Benefits** (If any former officer, director, trustee, or key employee received compensation or other benefits (described below) during the year, list that person below and enter the amount of compensation or other benefits in the appropriate column. See the instructions.)

[illegible]

	Yes	No
--	-----	----

76		X
----	--	---

77		X
----	--	---

--	--	--

78a		X
-----	--	---

78b	N/A
-----	-----

79		X
----	--	---

80 a		X
------	--	---

--	--	--

81 a		0
------	--	---

81 b		X
------	--	---

**Part VI. Other Information** (continued)

		Yes	No
<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?	X	
<b>82 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.)	N/A	
<b>83 a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
<b>83 b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
<b>84 a</b>	Did the organization solicit any contributions or gifts that were not tax deductible?		X
<b>84 b</b>	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	N/A	
<b>85 a</b>	<b>501(c)(4), (5), or (6) organizations</b> Were substantially all dues nondeductible by members?	N/A	
<b>85 b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	N/A	
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			
<b>85 c</b>	Dues, assessments, and similar amounts from members	N/A	
<b>85 d</b>	Section 162(e) lobbying and political expenditures	N/A	
<b>85 e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	N/A	
<b>85 f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e)	N/A	
<b>85 g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	N/A	
<b>85 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?	N/A	
<b>86 a</b>	<b>501(c)(7) organizations</b> Enter a Initiation fees and capital contributions included on line 12	N/A	
<b>86 b</b>	Gross receipts, included on line 12, for public use of club facilities	N/A	
<b>87 a</b>	<b>501(c)(12) organizations</b> Enter a Gross income from members or shareholders	N/A	
<b>87 b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	N/A	
<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		X
<b>89 a</b>	<b>501(c)(3) organizations</b> Enter Amount of tax imposed on the organization during the year under section 4911 ▶ 0, section 4912 ▶ 0, section 4955 ▶ 0		
<b>89 b</b>	<b>501(c)(3) and 501(c)(4) organizations</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		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 ▶ NONE		
<b>90 b</b>	Number of employees employed in the pay period that includes March 12, 2005 (See instructions.)		0
<b>91 a</b>	The books are in care of ▶ YOUTH GARDEN PROJECT Telephone number ▶ (435) 259-2326 Located at ▶ 350 S 400 E, MOAB UT ZIP + 4 ▶ 84532		
<b>91 b</b>	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ▶		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Statements			
<b>91 c</b>	At any time during the calendar year, did the organization maintain an office outside of the United States? If 'Yes,' enter the name of the foreign country ▶		X
<b>92</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 92	N/A	N/A

BAA

Form 990 (2005)

**Part VII Analysis of Income-Producing Activities** (See 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					6,749.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	37.	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					3,223.
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				37.	9,972.
105 Total (add line 104, columns (B), (D), and (E))					10,009.

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 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)
93A	USER FEES PROVIDE ADDITIONAL FUNDS FOR PROGRAM SUPPLIES
101	SPECIAL EVENTS INCOME HELPS DEFRAY THE COST OF SUPPLIES FOR EVENTS TARGETED TOWARD COMMUNITY INVOLVEMENT

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See 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	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See the instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

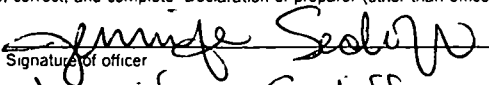
☐ Yes ☒ No

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 Sign Here:  Signature of officer

Type or print name and title: Jennifer Sadoff Executive Director

Date: 8/2/06

Paid Preparer's Use Only:

Preparer's signature: GORDON BEH

Date: 5/22/06

Check if self-employed: ☐

Preparer's SSN or PTIN (See General instruction W): P00043633

Firm's name (or yours if self-employed), address, and ZIP + 4: LARSON & COMPANY  
9065 SOUTH 1300 EAST  
SANDY, UT 84094

EIN: 87-0516083

Phone no: (801) 313-1900



**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 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

**2005**

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 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 and deferred compensation	(e) Expense account and other allowances
NONE				
Total number of other employees paid over \$50,000	0			

**Part II — A Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See 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
NONE		
Total number of others receiving over \$50,000 for professional services	0	

**Part II — B Compensation of the Five Highest Paid Independent Contractors for Other Services**

(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None.' See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of other contractors receiving over \$50,000 for other services	0	

**BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ.**

Schedule A (Form 990 or 990-EZ) 2005

**Part III** Statements About Activities (See 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 ▶ \$ N/A
- (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)?

2d X

e Transfer of any part of its income or assets?

2e X

- 3a 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

c During the year, did the organization receive a contribution of qualified real property interest under section 170(h)?

3c X

- 4a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?

4a X

b Do you provide credit counseling, debt management, credit repair, or debt negotiation services?

4b X

**Part IV** Reason for Non-Private Foundation Status (See 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.)
- 11a ☒ 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.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(v). 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, (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). Check the box that describes the type of supporting organization ▶ ☐ Type 1 ☐ Type 2 ☐ Type 3

Provide the following information about the supported organizations (See 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 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) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	241,733.	155,667.	127,666.	139,182.	664,248.
<b>16</b> Membership fees received	4,390.		1,805.	2,015.	8,210.
<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	1,040.	9,947.	2,838.	2,660.	16,485.
<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.	276.
<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					0.
<b>23</b> Total of lines 15 through 22	247,163.	165,614.	132,318.	144,124.	689,219.
<b>24</b> Line 23 minus line 17	246,123.	155,667.	129,480.	141,464.	672,734.
<b>25</b> Enter 1% of line 23	2,472.	1,656.	1,323.	1,441.	
<b>26 Organizations described on lines 10 or 11:</b>	a Enter 2% of amount in column (e), line 24				<b>26a</b> 13,455.
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 2001 through 2004 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> 31,545.
c Total support for section 509(a)(1) test. Enter line 24, column (e)					<b>26c</b> 672,734.
d Add. Amounts from column (e) for lines	18 276.	19	26b 31,545.		<b>26d</b> 31,821.
	22				<b>26e</b> 640,913.
e Public support (line 26c minus line 26d total)					<b>26f</b> 95.27 %
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					
<b>27 Organizations described on line 12:</b> N/A					
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	(2004) _____ (2003) _____ (2002) _____ (2001) _____				
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 11b, 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	(2004) _____ (2003) _____ (2002) _____ (2001) _____				
c Add. Amounts from column (e) for lines:	15 _____	16 _____			<b>27c</b> _____
	17 _____	20 _____	21 _____		<b>27d</b> _____
d Add. Line 27a total _____ and line 27b total _____					<b>27e</b> _____
e Public support (line 27c total minus line 27d total)					<b>27f</b> _____
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					<b>27g</b> _____ %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27h</b> _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2001 through 2004, 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 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 )		
34a	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 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	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	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		
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	
<b>Caution:</b> 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)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

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

N/A

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

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



## YOUTH GARDEN PROJECT

87-0568051

STATEMENT 1  
FORM 990, PART I, LINE 9  
NET INCOME (LOSS) FROM SPECIAL EVENTS

SPECIAL EVENTS	GROSS RECEIPTS	LESS CONTRI-BUTIONS	GROSS REVENUE	LESS DIRECT EXPENSES	NET INCOME (LOSS)
	67,436.	60,577.	6,859.	3,636.	3,223.
TOTAL	<u>\$ 67,436.</u>	<u>\$ 60,577.</u>	<u>\$ 6,859.</u>	<u>\$ 3,636.</u>	<u>\$ 3,223.</u>

STATEMENT 2  
FORM 990, PART III, LINE A  
STATEMENT OF PROGRAM SERVICE ACCOMPLISHMENTS

DESCRIPTION	GRANTS AND ALLOCATIONS	PROGRAM SERVICE EXPENSES
APPRENTICE PROGRAM	21,989	
GARDEN PROJECTS	21,431	
HIGH SCHOOL PROGRAMS	3,402	
SERVICE PROJECTS	2,162	
SUMMER CAMP PROGRAMS (GRANTS=4,000)	6,886	
AMERICORP (GRANTS=49,866)	36,974	92,845.
INCLUDES FOREIGN GRANTS: NO		
	<u>\$ 0.</u>	<u>\$ 92,845.</u>

STATEMENT 3  
FORM 990, PART IV, LINE 57  
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
MACHINERY AND EQUIPMENT	\$ 6,373.	\$ 4,679.	\$ 1,694.
BUILDINGS	151,135.	15,024.	136,111.
TOTAL	<u>\$ 157,508.</u>	<u>\$ 19,703.</u>	<u>\$ 137,805.</u>

STATEMENT 4  
FORM 990, PART IV, LINE 65  
OTHER LIABILITIES

ROUNDING		\$ 1.
TOTAL		<u>\$ 1.</u>