

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)

2006

Open to Public Inspection

Department of the Treasury Internal Revenue Service

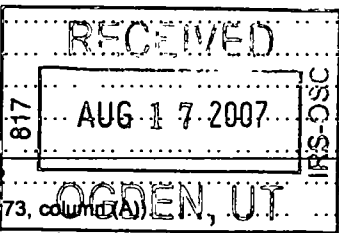
The organization may have to use a copy of this return to satisfy state reporting requirements.

Form 990 header section including: A For the 2006 calendar year, or tax year beginning, 2006, and ending, 20; B Check if applicable; C Name of organization, number and street, city, town, state, and ZIP code; D Employer identification number; E Telephone number; F Acctg. method; G Website; H and I are not applicable to section 527 organizations; J Organization type; K Check here; L Gross receipts.

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

Table with 21 rows detailing revenue and expenses. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6 a Gross rents; 6 b Less rental expenses; 6 c Net rental income or (loss); 7 Other investment income; 8 a Gross amount from sales of assets other than inventory; 8 b Less: cost or other basis & sales expenses; 8 c Gain or (loss); 8 d Net gain or (loss); 9 Special events and activities; 10 a Gross sales of inventory, less returns and allowances; 10 b Less: cost of goods sold; 10 c Gross profit or (loss) from sales of inventory; 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

SCANNED SEP 17 2007



9143

**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 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	
<b>22a</b> Grants paid from donor advised funds (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22a</b>				
<b>22b</b> Other grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>	<b>22b</b>				
<b>23</b> Specific assistance to individuals (attach schedule)	<b>23</b>				
<b>24</b> Benefits paid to or for members (attach schedule)	<b>24</b>				
<b>25a</b> Compensation of current officers, directors, key employees, etc listed in Part V-A (attach schedule)	<b>25a</b>	20300.	20300.		
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B (attach schedule)	<b>25b</b>				
<b>c</b> Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)	<b>25c</b>				
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	<b>26</b>	52849.	22520.	30329.	
<b>27</b> Pension plan contributions not included on lines 25a, b, and c	<b>27</b>	9933.		9933.	
<b>28</b> Employee benefits not included on lines 25a - 27	<b>28</b>	4724.		4724.	
<b>29</b> Payroll taxes	<b>29</b>				
<b>30</b> Professional fundraising fees	<b>30</b>	2236.		2236.	
<b>31</b> Accounting fees	<b>31</b>	11369.		11369.	
<b>32</b> Legal fees	<b>32</b>	99816.		99816.	
<b>33</b> Supplies	<b>33</b>	3802.	3802.		
<b>34</b> Telephone	<b>34</b>				
<b>35</b> Postage and shipping	<b>35</b>	297.		297.	
<b>36</b> Occupancy	<b>36</b>				
<b>37</b> Equipment rental and maintenance	<b>37</b>	3991.	3991.		
<b>38</b> Printing and publications	<b>38</b>	366.		366.	
<b>39</b> Travel	<b>39</b>				
<b>40</b> Conferences, conventions, and meetings	<b>40</b>				
<b>41</b> Interest	<b>41</b>	309561.	309561.		
<b>42</b> Depreciation, depletion, etc. (attach schedule)	<b>42</b>	742585.	742585.		
<b>43</b> Other expenses not covered above (itemize): a SEE STMT	<b>43a</b>	111998	108792	3206	
b	<b>43b</b>				
c	<b>43c</b>				
d	<b>43d</b>				
e	<b>43e</b>				
f	<b>43f</b>				
g	<b>43g</b>				
<b>44</b> Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15)	<b>44</b>	1373827.	1191251.	180340.	2236.

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 \$ \_\_\_\_\_; (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 the instructions.)**

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? <b>▶ Education</b> 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.)	<b>Program Service Expenses</b> (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)
a <u>Education - Serving the educational needs of visitors, children and gardeners of all ages and abilities</u>  _____ _____ _____ (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
b <u>Guest and member services - Dedicated to providing an enjoyable experience for all visitors to the Oregon Garden</u>  _____ _____ _____ (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	25140.
c <u>Garden maintenance - Dedicated to obtaining and maintaining plants which provide year-round interest, color and educational value</u>  _____ _____ _____ (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	1165996.
d _____ _____ _____ _____ (Grants and allocations \$ _____ ) If this amount includes foreign grants, check here <input type="checkbox"/>	
e <u>Other program services (attach schedule)</u> (Grants and allocations \$ 113. ) If this amount includes foreign grants, check here <input type="checkbox"/>	113.
f <b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) ..... ▶	1191249.

Form 990 (2006)

**Part IV Balance Sheets** (See the instructions.)

**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A)		(B)
		Beginning of year		End of year
Assets	45 Cash - non-interest-bearing	50,640.	45	397.
	46 Savings and temporary cash investments	240,889.	46	20,268.
	47a Accounts receivable	1,520.		
	47b Less: allowance for doubtful accounts		47c	1,520.
	47c	12,781.		
	48a Pledges receivable	428,071.		
	48b Less: allowance for doubtful accounts	217,078.	48c	210,993.
	48c	201,649.		
	49 Grants receivable		49	
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a	
	50b Receivables from other disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B) (attach schedule)		50b	
	51a Other notes and loans receivable (attach schedule)			
	51b Less: allowance for doubtful accounts		51c	
	51c			
	52 Inventories for sale or use	1,230.	52	1,230.
	53 Prepaid expenses and deferred charges	89,908.	53	79,875.
	54a Investments - publicly-traded securities		54a	
	54b Investments - other securities (attach schedule)		54b	
	55a Investments - land, buildings, and equipment: basis			
	55b Less accumulated depreciation (attach schedule)		55c	
55c				
56 Investments - other (attach schedule)	19.	56		
57a Land, buildings, and equipment: basis	13,725,584.			
57b Less accumulated depreciation (attach schedule)	3,964,329.	57c	9,761,255.	
57c	10,866,958.			
58 Other assets, including program-related investments (describe <u>Restricted use assets</u> )	206,614.	58		
59 Total assets (must equal line 74) Add lines 45 through 58.	11,670,688.	59	10,075,538.	
Liabilities	60 Accounts payable and accrued expenses	1,051,551.	60	1,014,698.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)	5,000,000.	64a	5,000,000.
	64b Mortgages and other notes payable (attach schedule)	2,071,945.	64b	1,705,631.
	64c			
65 Other liabilities (describe <u>Capital leases</u> )	167,965.	65	76,277.	
66 Total liabilities. Add lines 60 through 65	8,291,461.	66	7,796,606.	
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	2,757,011.	67	1,773,884.
	68 Temporarily restricted	606,216.	68	489,048.
	69 Permanently restricted	16,000.	69	16,000.
	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 and column (B) must equal line 21)	3,379,227.	73	2,278,932.	
74 Total liabilities and net assets/fund balances. Add lines 66 and 73.	11,670,688.	74	10,075,538.	





Part VI Other Information (continued)		Yes	No
82a	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	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			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
83b			
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		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			
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			
88a	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
88a			
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
88b			
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911, section 4912, section 4912, section 4955		
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		X
89b			
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		
89c			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
89e			
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
89f			
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
89g			
90a	List the states with which a copy of this return is filed		
90b	OR		
b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions)	90b	2
91a	The books are in care of Michael Batlan Receiver Telephone no. 503-588-9192		
	Located at PO Box 3729 Salem, OR ZIP + 4 97302-		
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	Yes	No
91b			X
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		

**Part VI Other Information** (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States?  Yes  No  
 If "Yes," enter the name of the foreign country

92 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

**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 Admissions					5,137.
b Misc service fees					671.
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					9,650.
95 Interest on savings and temporary cash investments			14	717.	
96 Dividends and 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 personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	(65,744.)	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a Royalty			15	33,208.	
b Lease settlements			01	34,604.	
c					
d					
e					
104 Subtotal (add columns (B), (D), & (E))				2,785.	15,458.
105 Total (add line 104, columns (B), (D), and (E))					18,243.

Note: Line 105 plus line 1e, 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	Oregon Garden collects a small fee for admission of the general public
93b	Miscellaneous charges for services rendered on behalf of visitors
94	Dues allows members early event admission/newsletter/discounts

**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 int.	(C) Nature of activities	(D) Total income	(E) End-of-year assets
none	%			
	%			
	%			
	%			

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

(a) Did the organization, during the yr., 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).



**Part XI Information Regarding Transfers To and From Controlled Entities.** Complete only if the organization is a controlling organization as defined in section 512(b)(13)

**106** Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code?  
 If "Yes," complete the schedule below for each controlled entity

Yes	No
	X

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

**107** Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code?  
 If "Yes," complete the schedule below for each controlled entity.

Yes	No
	X

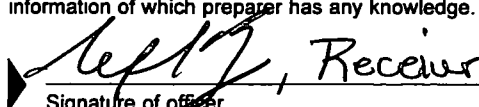
	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
<b>Totals</b>				

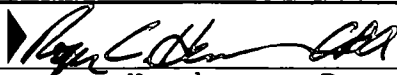
**108** Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?

Yes	No
	X

**Please Sign Here**

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.


8/13/07  
 Signature of officer \_\_\_\_\_ Date \_\_\_\_\_  
 Michael Batlan Receiver  
 Type or print name and title

<b>Paid Preparer's Use Only</b>	Preparer's signature 	Date 8/10/07	Check if self employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst X) P00124366
	Firm's name (or yours if self-employed), address, and ZIP + 4 Henderson Bennington Moshofs 4800 SW Griffith Drive Ste 350 Beaverton OR 97005-8716	EIN 20-5241666	Phone no 503-641-2600	

**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

**2006**

Name of the organization: **Oregon Garden Foundation**  
Employer identification number: **93-1127001**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See 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
None				
Total number of other employees paid over \$50,000 .....				

**Part II-A Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See 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
Sussman Shank LLP 1000 SW Broadway Portland OR 97205	Legal	64,667.
Total number of others receiving over \$50,000 for professional services .....		

**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 the 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 .....		

For Paperwork Reduction Act Notice, see the Instructions for Form 990 and Form 990-EZ. Schedule A (Form 990 or 990-EZ) 2006

**Part III** Statements About Activities (See 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 ▶ \$ \_\_\_\_\_ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)

1 Yes No 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 Did the organization make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how the organization determines that recipients qualify to receive payments.) 3a X

b Did the organization have a section 403(b) annuity plan for its employees? 3b X

c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," attach a detailed statement 3c X

d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services? 3d X

4a Did the organization maintain any donor advised funds? If "Yes," complete lines 4b through 4g. If "No," complete lines 4f and 4g 4a X

b Did the organization make any taxable distributions under section 4966? 4b

c Did the organization make a distribution to a donor, donor advisor, or related person? 4c

d Enter the total number of donor advised funds owned at the end of the tax year ▶ \_\_\_\_\_

e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ \_\_\_\_\_

f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ \_\_\_\_\_

g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year ▶ \_\_\_\_\_

**Part IV Reason for Non-Private Foundation Status** (See the instructions )

I certify that 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)(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 otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization.  
 Type I       Type II       Type III-Functionally Integrated       Type IV-Other

Provide the following information about the supported organizations. (See the instructions )

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
<b>Total</b> .....					

- 14  An organization organized and operated to test for public safety. Section 509(a)(4). (See 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) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants See line 28) . . . . .	1125906	1474024	2037859	1554559	6192348
<b>16</b> Membership fees received . . . . .					
<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 . . . . .	805589	1059109	1076113	357730	3298541
<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 . . . . .	28943	149540	118964	7966	305413
<b>19</b> Net income from unrelated business activities not included in line 18 . . . . .					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf . . . . .					
<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 . . . . .					
<b>22</b> Other income Attach a schedule Do not include gain or (loss) from sale of capital assets . . . . .	41987	4064	14820	46258	107129
<b>23</b> Total of lines 15 through 22 . . . . .	2002425	2686737	3247756	1966513	9903431
<b>24</b> Line 23 minus line 17 . . . . .	1196836	1627628	2171643	1608783	6604890
<b>25</b> Enter 1% of line 23 . . . . .	20024	26867	32478	19665	

**26 Organizations described on lines 10 or 11:**

a Enter 2% of amount in column (e), line 24 . . . . . ▶ **26a**

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 2002 through 2005 exceeded the amount shown in line 26a Do not file this list with your return. Enter the total of all these excess amounts . . . . . ▶ **26b**

c Total support for section 509(a)(1) test: Enter line 24, column (e) . . . . . ▶ **26c**

d Add. Amounts from column (e) for lines. 18 \_\_\_\_\_ 19 \_\_\_\_\_ . . . . . ▶ **26d**  
 22 \_\_\_\_\_ 26b \_\_\_\_\_ . . . . . ▶

e Public support (line 26c minus line 26d total) . . . . . ▶ **26e**

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) . . . . . ▶ **26f** %

**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:  
 (2005) \_\_\_\_\_ (2004) \_\_\_\_\_ (2003) \_\_\_\_\_ (2002) \_\_\_\_\_

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  
 (2005) \_\_\_\_\_ (2004) \_\_\_\_\_ (2003) \_\_\_\_\_ (2002) \_\_\_\_\_

c Add Amounts from column (e) for lines: 15 6192348 16 \_\_\_\_\_  
 17 3298541 20 \_\_\_\_\_ 21 \_\_\_\_\_ . . . . . ▶ **27c** 9490889

d Add: Line 27a total \_\_\_\_\_ and line 27b total \_\_\_\_\_ . . . . . ▶ **27d**

e Public support (line 27c total minus line 27d total) . . . . . ▶ **27e** 9490889

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) . . . . . ▶ **27f** 9903431

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) . . . . . ▶ **27g** 95.83 %

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) . . . . . ▶ **27h** 3.08 %

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, 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 VI-A Lobbying Expenditures by Electing Public Charities** (See the instructions.)

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

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	

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.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45	Lobbying nontaxable amount				
46	Lobbying ceiling amount (150% of line 45(e))				
47	Total lobbying expenditures				
48	Grassroots nontaxable 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 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:	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h.)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (Add lines c through h.)			

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

MS



Name: Oregon Garden Foundation

ID: 93-1127001

Form 990, Page 6  
Part VI, line 79

In September, 2005, a Receiver was appointed by the Circuit Court of the State of Oregon For the County of Marion. As of March 2006, the Receiver has entered into a management services agreement turning operating control of the Oregon Garden Foundation property over to Moonstone Garden Management, Inc.

Under the Receivership Plan approved by the Court, the Oregon Garden Foundation will continue its exempt function as a support organization for the operation and continued development of the Oregon Garden. Moonstone Garden Management, Inc. will maintain and operate the Oregon Garden Foundation property on a contract basis and provide the Oregon Garden Foundation with specified percentages of its revenue to provide for continued payments on the debts of the Foundation.



**Gain or Loss from Sales of Assets Other than Inventory**

**US 990      990: Page 8, Line 100; 990-EZ: Page 1, Line 5; 990PF: Page 11, Line 8      2006**

Description	Date Acquired	Date Sold	Sales Price	Cost/Basis	Selling Expense	Accumulated Depreciation
Land		11/09/2006	284,960.	354,834.	7,394.	
Backhoe		05/30/2006	24,750.	22,237.		11,119.
Maint Equip		06/01/2006	11,253.	16,500.		3,139.
			320,963.	393,571.	7,394.	14,258.

US 990

Other Functional Expenses: Page 2, Line 43

2006

Description of the Asset	Total	Program Services	Management and General	Fundraising
Auto	1,156.	1,156.		
Dues and subs	205.		205.	
Insurance	11,506.	11,506.		
Licenses and permits	439.	439.		
Miscellaneous	79.	79.		
Amortization bond cst	7,261.	7,261.		
Landscaping	47,092.	47,092.		
Consulting	1,934.	1,934.		
Fireworks	18,000.	18,000.		
Utilities	20,971.	20,971.		
Office supplies	95.		95.	
Appraisal fees	2,800.		2,800.	
Receiver bond	106.		106.	
Property tax	241.	241.		
Contributions	113.	113.		
	111,998.	108,792.	3,206.	

**US 990****Tax-Exempt Bond Liabilities: Page 4, Line 64a****2006**

Issue Date	Issue Amount	Purpose and Form 8038 Filing Date	Date Retired	Project Completion Date	Amount Outstanding	Unexpended Bond Proceeds
12/01/1997	5,000,000. 5,000,000.	property	12/01/2017		5,000,000. 5,000,000.	

**List of Officers, Directors, Trustees and Key Employees**  
**US 990      990: Page 5, Part V; 990EZ: Page 2 Part IV; 990-PF: Page 6, Part VIII      2006**

Name and Address	Title/Average Hours Per Week Devoted to Position	Amount Paid	Amount for Employee Benefit Plan	Expense Account and Other Allowances
Michael Batlan POB 3729 97302	Receiver	2		
Craig Smith 879 Main St	Board	1		
Denny Stoll 879 Main St	Board	1		
Patti Milne 879 Main St	Board	1		
Dave Stearns 879 Main St	Board	1		
		20,300.		

# Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

▶ File a separate application for each return

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box
  - If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form)
- Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868**

## Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).

Section 501(c)(3) corporations required to file Form 990-T & requesting an automatic 6-month extension - check this box and complete Part I only   
 All other corporations (including Forms 990-C and 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

**Electronic Filing (e-file).** Generally, you can electronically file Form 8868 if you want a 3-month automatic extension of time to file one of the returns noted below (6 months for section 501(c)(3) corporations required to file Form 990-T) However, you cannot file Form 8868 electronically if (1) you want the additional (not automatic) 3-month extension or (2) you file Forms 990-BL, 6069, or 8870, group returns, or a composite or consolidated Form 990-T. Instead, you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile).

<b>Type or print</b> <small>File by the due date for filing your return. See instructions.</small>	Name of Exempt Organization <b>Oregon Garden Foundation</b>	Employer identification number <b>93-1127001</b>
	Number, street, and room or suite no. If a P.O. box, see instructions <b>PO Box 3729</b>	
	City, town or post office, state, and ZIP code For a foreign address, see instructions <b>Salem OR 97302-</b>	

**Check type of return to be filed (file a separate application for each return):**

- |  |   |                                    |
|--|---|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation)                 | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL         | <input type="checkbox"/> Form 990-T (sec. 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ         | <input type="checkbox"/> Form 990-T (trust other than above)      | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF         | <input type="checkbox"/> Form 1041-A                              | <input type="checkbox"/> Form 8870 |

- The books are in the care of ▶ Michael Batlan Receiver  
 Telephone No ▶ 503-588-9192 FAX No ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension will cover

**1** I request an automatic 3-month (6-months for a section 501(c)(3) corporation required to file Form 990-T) extension of time until AUG 15, 2006, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year 2006 or  
 ▶  tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_

**2** If this tax year is for less than 12 months, check reason  Initial return  Final return  Change in accounting period

<b>3a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b> \$
<b>b</b> If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b> \$
<b>c Balance Due.</b> Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b> \$

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 3-2006)