

Form **990**

# Return of Organization Exempt From Income Tax

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

OMB No. 1545-0047

**2007**

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 2007 calendar year, or tax year beginning** 07/01, 2007, and ending 06/30/2008

**B** Check if applicable:

☐ Address change

☐ Name change

☐ Initial return

☐ Termination

☐ Amended return

☐ Application pending

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

**C Name of organization**

FRIENDS OF THE UTAH AVALANCHE FORECAST CENTER

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

P.O. BOX 521353

City or town, state or country, and ZIP + 4

SALT LAKE CITY, UT 84152-1353

**D Employer identification number**

870481453

**E Telephone number**

(801) 455-9782

**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).**

**G Website:** ▶ WWW.UTHAVALANCHECENTER.ORG**J Organization type** (check only one) ▶ ☒ 501(c) (3) ◀ (insert no) 4947(a)(1) or 527

**K** Check here ☐ if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A return is not required, but if the organization chooses to file a return, be sure to file a complete return.

**H and I are not applicable to section 527 organizations****H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? (If "No," attach a list. See instructions.) ☐ Yes ☐ No**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 Sch. B (Form 990, 990-EZ, or 990-PF)

**L** Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 153,778.**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)**

<b>1</b>	Contributions, gifts, grants, and similar amounts received			
<b>a</b>	Contributions to donor advised funds	<b>1a</b>		
<b>b</b>	Direct public support (not included on line 1a)	<b>1b</b>	57,556.	
<b>c</b>	Indirect public support (not included on line 1a)	<b>1c</b>	165.	
<b>d</b>	Government contributions (grants) (not included on line 1a)	<b>1d</b>		
<b>e</b>	Total (add lines 1a through 1d) (cash \$ 57,721. noncash \$ )	<b>1e</b>	57,721.	
<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	11,725.	
<b>3</b>	Membership dues and assessments	<b>3</b>		
<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>		
<b>5</b>	Dividends and interest from securities	<b>5</b>		
<b>6a</b>	Gross rents	<b>6a</b>		
<b>b</b>	Less: rental expenses	<b>6b</b>		
<b>c</b>	Net rental income or (loss). Subtract line 6b from line 6a	<b>6c</b>		
<b>7</b>	Other investment income (describe ▶ )	<b>7</b>		
<b>8a</b>	Gross amount from sales of assets other than inventory	<b>8a</b>		
<b>b</b>	Less: cost or other basis and sales expenses	<b>8b</b>		
<b>c</b>	Gain or (loss) (attach schedule)	<b>8c</b>		
<b>d</b>	Net gain or (loss). Combine line 8c, columns (A) and (B)	<b>8d</b>		
<b>9</b>	Special events and activities (attach schedule). If any amount is from gaming, check here <input type="checkbox"/>			
<b>a</b>	Gross revenue (not including \$ 13,304. of STMT 1 contributions reported on line 1b)	<b>9a</b>	82,480.	
<b>b</b>	Less: direct expenses other than fundraising expenses	<b>9b</b>	57,981.	
<b>c</b>	Net income or (loss) from special events. Subtract line 9b from line 9a	<b>9c</b>	24,499.	
<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>	1,852.	
<b>b</b>	Less: cost of goods sold	<b>10b</b>	93.	
<b>c</b>	Gross profit or (loss) from sales of inventory (attach schedule). Subtract line 10b from line 10a	<b>10c</b>	1,759.	
<b>11</b>	Other revenue (from Part VII, line 103)	<b>11</b>		
<b>12</b>	<b>Total revenue.</b> Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	<b>12</b>	95,704.	
<b>13</b>	Program services (from line 44, column (B))	<b>13</b>	70,221.	
<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>	9,974.	
<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>	390.	
<b>16</b>	Payments to affiliates (attach schedule)	<b>16</b>		
<b>17</b>	<b>Total expenses.</b> Add lines 16 and 44, column (A)	<b>17</b>	80,585.	
<b>18</b>	Excess or (deficit) for the year. Subtract line 17 from line 12	<b>18</b>	15,119.	
<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	160,977.	
<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>	-3,641.	
<b>21</b>	Net assets or fund balances at end of year. Combine lines 18, 19, and 20	<b>21</b>	172,455.	

For Privacy Act and Paperwork Reduction Act Notice, see the separate Instructions.

Form **990** (2007)JSA  
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**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	<b>25a</b> NONE			
<b>b</b> Compensation of former officers, directors, key employees, etc. listed in Part V-B	<b>25b</b> NONE			
<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)	<b>25c</b>			
<b>26</b> Salaries and wages of employees not included on lines 25a, b, and c	<b>26</b>			
<b>27</b> Pension plan contributions not included on lines 25a, b, and c	<b>27</b>			
<b>28</b> Employee benefits not included on lines 25a-27	<b>28</b>			
<b>29</b> Payroll taxes	<b>29</b>			
<b>30</b> Professional fundraising fees	<b>30</b>			
<b>31</b> Accounting fees	<b>31</b> 1,560.		1,560.	
<b>32</b> Legal fees	<b>32</b>			
<b>33</b> Supplies	<b>33</b> 7,058.	7,058.		
<b>34</b> Telephone	<b>34</b>			
<b>35</b> Postage and shipping	<b>35</b> 205.		205.	
<b>36</b> Occupancy	<b>36</b>			
<b>37</b> Equipment rental and maintenance	<b>37</b> 1,249.	1,249.		
<b>38</b> Printing and publications	<b>38</b> 2,670.		2,670.	
<b>39</b> Travel	<b>39</b>			
<b>40</b> Conferences, conventions, and meetings	<b>40</b>			
<b>41</b> Interest STMT 5.	<b>41</b>			
<b>42</b> Depreciation, depletion, etc (attach schedule)	<b>42</b> 994.		994.	
<b>43</b> Other expenses not covered above (itemize)				
<b>a</b> AWARENESS/EDUCATION_EXPEN	<b>43a</b> 11,550.	11,550.		
<b>b</b> SUBCONTRACTOR_OBSERVER_EX	<b>43b</b> 9,164.	9,164.		
<b>c</b> SUBCONTRACTOR_UAC_EXPENSE	<b>43c</b> 27,743.	27,743.		
<b>d</b> INSURANCE_EXPENSE	<b>43d</b> 3,305.		3,305.	
<b>e</b> WEBSITE_MAINTENANCE_&_IMP	<b>43e</b> 6,164.	6,164.		
<b>f</b> MISCELLANEOUS	<b>43f</b> 1,630.		1,240.	390.
<b>g</b> EDUCATION: AVALANCHE COUR	<b>43g</b> 7,293.	7,293.		
<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> 80,585.	70,221.	9,974.	390.

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? **SEE STATEMENT 6**

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.)

<p><b>a</b> <u>TO PROVIDE SUPPORT TO THE U.S. FOREST SERVICE UTAH AVALANCHE CENTER ("UAC") IN PROMOTING AVALANCHE SAFETY AND PROVIDING EDUCATION TO THE PUBLIC. THE UAC PROVIDES DAILY WEATHER AND AVALANCHE ADVISORIES AND PUBLIC SAFETY INFORMATION VIA TELEPHONE LINES, RADIO PROGRAMS AND INTERNET SERVICES TO THE GENERAL PUBLIC.</u> (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/></p>	62,928.
<p><b>b</b> <u>THE FRIENDS OF THE UTAH AVALANCHE FORECAST CENTER ("FUAC") ALSO PROVIDES EDUCATION ON AVALANCHE AWARENESS AND SAFETY DIRECTLY TO THE PUBLIC BY SPONSORING AVALANCHE AWARENESS SEMINARS, LECTURES, VIDEOS AND TWO THREE-DAY AVALANCHE EDUCATION COURSES TO EDUCATE THE GENERAL PUBLIC ON SAFE PRACTICES AND METHODS OF BACKCOUNTRY TRAVEL.</u> (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/></p>	7,293.
<p><b>c</b> <u>KNOW BEFORE YOU GO PROGRAM: THIS PROGRAM WAS IMPLEMENTED IN 2004 TO FOCUS ON YOUTH AVALANCHE EDUCATION PRESENTING PROGRAMS IN MIDDLE, JUNIOR HIGH AND HIGH SCHOOLS THROUGHOUT UTAH (SEE STATEMENT 2, AS THIS PROGRAM HAS ITS OWN REVENUE TO SUPPORT ITS EXPENSES).</u> (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>d</b> _____ _____ _____ _____ _____ (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>e</b> Other program services (attach schedule) (Grants and allocations \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/></p>	
<p><b>f</b> <b>Total of Program Service Expenses</b> (should equal line 44, column (B), Program services) . . . . .</p>	70,221.

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**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) Beginning of year		(B) End of year
<b>Assets</b>	<b>45</b> Cash - non-interest-bearing . . . . .	61,610.	<b>45</b>	56,792.
	<b>46</b> Savings and temporary cash investments . . . . .		<b>46</b>	
	<b>47a</b> Accounts receivable . . . . .	<b>47a</b>		
	<b>b</b> Less: allowance for doubtful accounts . . . . .	<b>47b</b>	<b>47c</b>	
	<b>48a</b> Pledges receivable . . . . .	<b>48a</b>		
	<b>b</b> Less: allowance for doubtful accounts . . . . .	<b>48b</b>	<b>48c</b>	
	<b>49</b> Grants receivable . . . . .		<b>49</b>	
	<b>50a</b> Receivables from current and former officers, directors, trustees, and key employees (attach schedule). . . . .		<b>50a</b>	
	<b>b</b> Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule) . . . . .		<b>50b</b>	
	<b>51a</b> Other notes and loans receivable (attach schedule) . . . . .	<b>51a</b>		
	<b>b</b> Less: allowance for doubtful accounts . . . . .	<b>51b</b>	<b>51c</b>	
	<b>52</b> Inventories for sale or use . . . . .		<b>52</b>	
	<b>53</b> Prepaid expenses and deferred charges . . . . .		<b>53</b>	
	<b>54a</b> Investments - publicly-traded securities . . . . . <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	99,367.	<b>54a</b>	106,726.
	<b>b</b> Investments - other securities (attach schedule) . . . . . <input type="checkbox"/> Cost <input type="checkbox"/> FMV		<b>54b</b>	
	<b>55a</b> Investments - land, buildings, and equipment: basis . . . . . STMT 7.	<b>55a</b> 9,931.		
	<b>b</b> Less: accumulated depreciation (attach schedule) . . . . .	<b>55b</b> 994.	<b>55c</b>	8,937.
	<b>56</b> Investments - other (attach schedule) . . . . .		<b>56</b>	
<b>57a</b> Land, buildings, and equipment: basis . . . . .	<b>57a</b>			
<b>b</b> Less: accumulated depreciation (attach schedule) . . . . .	<b>57b</b>	<b>57c</b>		
<b>58</b> Other assets, including program-related investments (describe <input type="checkbox"/> ) . . . . .		<b>58</b>		
<b>59</b> <b>Total assets</b> (must equal line 74). Add lines 45 through 58 . . . . .	160,977.	<b>59</b>	172,455.	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses . . . . .		<b>60</b>	
	<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>64a</b> Tax-exempt bond liabilities (attach schedule) . . . . .		<b>64a</b>	
	<b>b</b> Mortgages and other notes payable (attach schedule) . . . . .		<b>64b</b>	
	<b>65</b> Other liabilities (describe <input type="checkbox"/> ) . . . . .		<b>65</b>	
<b>66</b> <b>Total liabilities.</b> Add lines 60 through 65 . . . . .		<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 . . . . .	32,860.	<b>67</b>	50,043.
	<b>68</b> Temporarily restricted . . . . .	128,117.	<b>68</b>	122,412.
	<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 and column (B) must equal line 21) . . . . .	160,977.	<b>73</b>	172,455.
	<b>74</b> <b>Total liabilities and net assets/fund balances.</b> Add lines 66 and 73 . . . . .	160,977.	<b>74</b>	172,455.

**Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)**

<b>a</b>	Total revenue, gains, and other support per audited financial statements . . . NOT APPLICABLE . . . . .	<b>a</b>	
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 12:		
<b>1</b>	Net unrealized gains on investments . . . . .	<b>b1</b>	
<b>2</b>	Donated services and use of facilities . . . . .	<b>b2</b>	
<b>3</b>	Recoveries of prior year grants . . . . .	<b>b3</b>	
<b>4</b>	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> :		
<b>1</b>	Investment expenses not included on Part I, line 6b . . . . .	<b>d1</b>	
<b>2</b>	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 . . . . .	NOT APPLICABLE . . . . .	<b>a</b>	
<b>b</b>	Amounts included on line <b>a</b> but not on Part I, line 17:			
<b>1</b>	Donated services and use of facilities . . . . .	<b>b1</b>		
<b>2</b>	Prior year adjustments reported on Part I, line 20 . . . . .	<b>b2</b>		
<b>3</b>	Losses reported on Part I, line 20 . . . . .	<b>b3</b>		
<b>4</b>	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> :			
<b>1</b>	Investment expenses not included on Part I, line 6b . . . . .	<b>d1</b>		
<b>2</b>	Other (specify):----- ----- -----	<b>d2</b>		
	Add lines <b>d1</b> and <b>d2</b> . . . . .		<b>d</b>	
<b>e</b>	Total expenses (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.)

[illegible]

**Part V-A Current Officers, Directors, Trustees, and Key Employees (continued)**

Yes No

**75a** Enter the total number of officers, directors, and trustees permitted to vote on organization business at board meetings . . . . . 10

**b** Are any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, related to each other through family or business relationships? If "Yes," attach a statement that identifies the individuals and explains the relationship(s) . . . . .

75b X

**c** Do any officers, directors, trustees, or key employees listed in Form 990, Part V-A, or highest compensated employees listed in Schedule A, Part I, or highest compensated professional and other independent contractors listed in Schedule A, Part II-A or II-B, receive compensation from any other organizations, whether tax exempt or taxable, that are related to the organization? See the instructions for the definition of "related organization." . . . . .  
If "Yes," attach a statement that includes the information described in the instructions.

75c X

**d** Does the organization have a written conflict of interest policy? . . . . .

75d X

**Part V-B Former Officers, Directors, Trustees, and Key Employees That Received Compensation or Other 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.)

(A) Name and address	(B) Loans and Advances	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
	NONE	NONE	NONE	NONE

**Part VI Other Information (See the instructions.)**

Yes No

**76** Did the organization make a change in its activities or methods of conducting activities? If "Yes," attach a detailed statement of each change . . . . .

76 X

**77** Were any changes made in the organizing or governing documents but not reported to the IRS? . . . . .  
If "Yes," attach a conformed copy of the changes.

77 X

**78a** Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .

78a X

**b** If "Yes," has it filed a tax return on Form 990-T for this year? . . . . .

78b N/A

**79** Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . . . .

79 X

**80a** Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . . . .

80a X

**b** If "Yes," enter the name of the organization ▶ . . . . . and check whether it is ☐ exempt or ☐ nonexempt

**81a** Enter direct and indirect political expenditures. (See line 81 instructions.) . . . . . 81a

**b** Did the organization file Form 1120-POL for this year? . . . . .

81b X

**Part VI Other Information (continued)**

	Yes	No
<b>82a</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>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>83a</b> Did the organization comply with the public inspection requirements for returns and exemption applications? . . . . .	X	
<b>b</b> Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions? . . . . .		X
<b>84a</b> Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .		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? . . . . .		N/A
<b>85a</b> 501(c)(4), (5), or (6) Were substantially all dues nondeductible by members? . . . . .		N/A
<b>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>c</b> Dues, assessments, and similar amounts from members . . . . . <b>85c</b> N/A		
<b>d</b> Section 162(e) lobbying and political expenditures . . . . . <b>85d</b> N/A		
<b>e</b> Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . . <b>85e</b> N/A		
<b>f</b> Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . . <b>85f</b> N/A		
<b>g</b> Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . . . .		N/A
<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? . . . . .		N/A
<b>86</b> 501(c)(7) orgs. Enter a Initiation fees and capital contributions included on line 12 . . . . . <b>86a</b> N/A		
<b>b</b> Gross receipts, included on line 12, for public use of club facilities . . . . . <b>86b</b> N/A		
<b>87</b> 501(c)(12) orgs. Enter a Gross income from members or shareholders . . . . . <b>87a</b> N/A		
<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> N/A		
<b>88a</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>b</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
<b>89a</b> 501(c)(3) organizations. Enter Amount of tax imposed on the organization during the year under: section 4911 ▶ N/A, section 4912 ▶ N/A, section 4955 ▶ N/A		
<b>b</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
<b>c</b> Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . . ▶ N/A		
<b>d</b> Enter Amount of tax on line 89c, above, reimbursed by the organization . . . . . ▶ N/A		
<b>e</b> All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? . . . . .		X
<b>f</b> All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract? . . . . .		X
<b>g</b> 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
<b>90a</b> List the states with which a copy of this return is filed ▶ UT,		
<b>b</b> Number of employees employed in the pay period that includes March 12, 2007 (See instructions) . . . . . <b>90b</b>		
<b>91a</b> The books are in care of ▶ JOHN CURTIS Telephone no ▶ 801-537-5249		
Located at ▶ 201 SOUTH MAIN, SUITE 900 SALT LAKE CITY, UT ZIP + 4 ▶ 84111		
<b>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)? . . . . .		X
If "Yes," enter the name of the foreign country ▶		
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)**

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? . . . . . 91c ☒ X

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 | N/A**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 STMT 11					11,725.
b					
c					
d					
e					
f Medicare/Medicaid payments . . . . .					
g Fees and contracts from government agencies . . . . .					
94 Membership dues and assessments . . . . .					
95 Interest on savings and temporary cash investments . . . . .					
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 . . . . .					
101 Net income or (loss) from special events . . . . .					24,499.
102 Gross profit or (loss) from sales of inventory . . . . .					1,759.
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E)) . . . . .					37,983.
105 Total (add line 104, columns (B), (D), and (E)) . . . . . ▶					37,983.

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	3-DAY LEVEL 1 AVALANCHE EDUCATION COURSE OFFERED TO PUBLIC
101	FUNDRAISERS TO SUPPORT AVALANCHE EDUCATION AND OUTREACH
102	GROSS PROFIT FROM SALE OF EDUCATIONAL MATERIALS TO PUBLIC

**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
	%			
	%			
	%			
	%			

**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)



**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.

Signature of officer: Colleen Nipkow Date: 2/3/2009

Type or print name and title: Colleen Nipkow, Treasurer

**Paid  
Preparer's  
Use Only**

Preparer's signature: Colleen Nipkow Date: 2/3/2009 Check if self-employed: ☐ Preparer's SSN or PTIN (See Gen. Inst. X):

Firm's name (or yours if self-employed), address, and ZIP + 4:  EIN:  Phone no:

Form 990 (2007)

**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

**2007**

Name of the organization

FRIENDS OF THE UTAH AVALANCHE FORECAST CENTER

Employer identification number

870481453

**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
Total number of other employees paid over \$50,000 . . ▶		NONE		

**Part II-A 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
NONE		
Total number of others receiving over \$50,000 for professional services . . . . . ▶		NONE

**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 page 2 of 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 . . . . . ▶		NONE

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

Schedule A (Form 990 or 990-EZ) 2007

**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 ► \$ 3,000. (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** 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** X

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

**4c** X

**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 rights 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 . . . . . ►

Schedule A (Form 990 or 990-EZ) 2007

**Part IV Reason for Non-Private Foundation Status** (See pages 4 through 8 of 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 III - Other

**Provide the following information about the supported organizations.** (See page 8 of 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 page 8 of the instructions.)

Schedule A (Form 990 or 990-EZ) 2007

**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) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.) . . . . .	85,902.	69,667.	74,538.	65,629.	295,736.
<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 . . . . .	45,388.	50,449.	40,648.	32,059.	168,544.
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, income from similar sources, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975. . . . .	454.	189.	152.	155.	950.
<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 . . . . .					
<b>23</b> Total of lines 15 through 22 . . . . .	131,744.	120,305.	115,338.	97,843.	465,230.
<b>24</b> Line 23 minus line 17. . . . .	86,356.	69,856.	74,690.	65,784.	296,686.
<b>25</b> Enter 1% of line 23. . . . .	1,317.	1,203.	1,153.	978.	
<b>26 Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24. NQT. APPLICABLE . . . ▶ <b>26a</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 2003 through 2006 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>					
c Total support for section 509(a)(1) test. Enter line 24, column (e) . . . . . ▶ <b>26c</b>					
d Add: Amounts from column (e) for lines: 18 _____ 19 _____ 22 _____ 26b _____ ▶ <b>26d</b>					
e Public support (line 26c minus line 26d total) . . . . . ▶ <b>26e</b>					
f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) . . . . . ▶ <b>26f</b>					%
<b>27 Organizations described on line 12:</b> 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:  (2006) _____ (2005) _____ (2004) _____ (2003) _____  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:  (2006) _____ (2005) _____ (2004) _____ (2003) _____  c Add: Amounts from column (e) for lines: 15 _____ 295,736. 16 _____ 17 _____ 168,544. 20 _____ 21 _____ ▶ <b>27c</b> 464,280.  d Add: Line 27a total, _____ and line 27b total, _____ ▶ <b>27d</b>  e Public support (line 27c total minus line 27d total) . . . . . ▶ <b>27e</b> 464,280.  f Total support for section 509(a)(2) test. Enter amount from line 23, column (e) . . . . . ▶ <b>27f</b> 465,230.  g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) . . . . . ▶ <b>27g</b> 99.7958 %  h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) . . . . . ▶ <b>27h</b> 0.2042 %					
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 2003 through 2006, 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 9 of the instructions.)

NOT APPLICABLE

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
<b>29</b> 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? . . . . .	<b>29</b>	
<b>30</b> 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? . . . . .	<b>30</b>	
<b>31</b> 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.) ----- ----- -----	<b>31</b>	
<b>32</b> Does the organization maintain the following:		
<b>a</b> Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<b>32a</b>	
<b>b</b> Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<b>32b</b>	
<b>c</b> Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<b>32c</b>	
<b>d</b> Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .	<b>32d</b>	
If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.) ----- -----		
<b>33</b> Does the organization discriminate by race in any way with respect to:		
<b>a</b> Students' rights or privileges? . . . . .	<b>33a</b>	
<b>b</b> Admissions policies? . . . . .	<b>33b</b>	
<b>c</b> Employment of faculty or administrative staff? . . . . .	<b>33c</b>	
<b>d</b> Scholarships or other financial assistance? . . . . .	<b>33d</b>	
<b>e</b> Educational policies? . . . . .	<b>33e</b>	
<b>f</b> Use of facilities? . . . . .	<b>33f</b>	
<b>g</b> Athletic programs? . . . . .	<b>33g</b>	
<b>h</b> Other extracurricular activities? . . . . .	<b>33h</b>	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
<b>34 a</b> Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<b>34a</b>	
<b>b</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.	<b>34b</b>	
<b>35</b> 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 . . . . .	<b>35</b>	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 11 of the instructions.)(To be completed **ONLY** by an eligible organization that filed Form 5768) NOT APPLICABLECheck ☐ 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
<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>	
<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>	
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table - If the amount on line 40 is - The lobbying nontaxable amount is - Not over \$500,000 . . . . . 20% of the amount on line 40 . . . . . Over \$500,000 but not over \$1,000,000 . . . \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 . . \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 . \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 . . . . . \$1,000,000 . . . . .	<b>41</b>	
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41) . . . . .	<b>42</b>	
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 . . . . .	<b>43</b>	
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 . . . . .	<b>44</b>	

**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 13 of the instructions.)

	<b>Lobbying Expenditures During 4-Year Averaging Period</b>				
Calendar year (or fiscal year beginning in) ►	(a) 2007	(b) 2006	(c) 2005	(d) 2004	(e) Total
Lobbying nontaxable					
<b>45</b> amount . . . . .					
Lobbying ceiling amount					
<b>46</b> (150% of line 45(e)) . .					
<b>47</b> Total lobbying expenditures					
Grassroots nontaxable					
<b>48</b> amount . . . . .					
Grassroots ceiling amount					
<b>49</b> (150% of line 48(e)) . . .					
Grassroots lobbying					
<b>50</b> expenditures . . . . .					

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

(For reporting only by organizations that did not complete Part VI-A) (See page 13 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:	Yes	No	Amount
<b>a</b> Volunteers . . . . .		X	
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines c through h.) . . .		X	
<b>c</b> Media advertisements . . . . .		X	
<b>d</b> Mailings to members, legislators, or the public . . . . .		X	
<b>e</b> Publications, or published or broadcast statements . . . . .		X	
<b>f</b> Grants to other organizations for lobbying purposes . . . . .		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .	X		3,000.
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .		X	
<b>i</b> Total lobbying expenditures (Add lines c through h.) . . . . .			3,000.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities STMT 13

Schedule A (Form 990 or 990-EZ) 2007





FORM 990, PART I - EXCLUDED CONTRIBUTIONS  
=====DESCRIPTION  
-----AMOUNT  
-----FALL FUNDRAISER PARTY  
REI SKI SWAP FUNDRAISER  
KNOW BEFORE YOU GO PROGRAM13,304.  
-----

TOTAL

13,304.  
=====

FORM 990, PART I - SPECIAL FUNDRAISING EVENTS AND ACTIVITIES

DESCRIPTION	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
FALL FUNDRAISER PARTY	47,346.	5,159.	42,187.
REI SKI SWAP FUNDRAISER	29,301.	20,621.	8,680.
KNOW BEFORE YOU GO PROGRAM	5,833.	32,201.	-26,368.
TOTALS	82,480.	57,981.	24,499.

## FORM 990, PART I - GROSS SALES AND COST OF GOODS SOLD

GROSS SALES LESS RETURNS AND ALLOWANCES .....	1,852.
INVENTORY AT BEGINNING OF YEAR .....	
PURCHASES .....	
SALARIES AND WAGES .....	
OTHER COSTS .....	
-----	
SUBTOTAL .....	
MINUS ENDING INVENTORY .....	
-----	
COST OF GOODS SOLD .....	93.
=====	

FORM 990, PART I - OTHER DECREASES IN FUND BALANCES  
=====DESCRIPTION  
-----AMOUNT  
-----

UNREALIZED HOLDING LOSS

3,641.  
-----

TOTAL

3,641.  
=====



FORM 990, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE  
=====

TO PROVIDE SUPPORT TO THE U.S. FOREST SERVICE UTAH AVALANCHE CENTER (UAC) IN PROMOTING AVALANCHE SAFETY AND PROVIDING EDUCATION TO THE PUBLIC. THE UAC PROVIDES DAILY WEATHER AND AVALANCHE ADVISORIES VIA TELEPHONE LINES, RADIO PROGRAMS AND INTERNET SERVICES TO THE GENERAL PUBLIC.

## INVESTMENTS - LAND, BUILDINGS, EQUIPMENT

FIXED ASSET DETAIL			ACCUMULATED DEPRECIATION DETAIL			
ASSET DESCRIPTION	METHOD/ CLASS	BEGINNING BALANCE	ADDITIONS	DISPOSALS	ENDING BALANCE	
SNOWMOBILE TRAILER	M5		4,966.		4,966.	
SNOWMOBILE TRAILER	M5		4,965.		4,965.	
TOTALS					9,931.	
					497.	497.
					497.	497.
					994.	994.

## FRIENDS OF THE UTAH AVALANCHE FORECAST CENTER

870481453

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

=====

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
-----	-----	-----	-----	-----
PAUL DIEGEL P.O. BOX 521353 SALT LAKE CITY, UT 84152-1353	CHAIR 2.00	NONE	NONE	NONE
MIKE BREHM P.O. BOX 521353 SALT LAKE CITY, UT 84152-1353	SECRETARY 2.00	NONE	NONE	NONE
SCOTT MARTIN P.O. BOX 521353 SALT LAKE CITY, UT 84152-1353	VICE-CHAIR 2.00	NONE	NONE	NONE
COLLEEN GRAHAM NIPKOW P.O. BOX 521353 SALT LAKE CITY, UT 84152-1353	TREASURER 2.00	NONE	NONE	NONE
RICHARD MRAZIK P.O. BOX 521353 SALT LAKE CITY, UT 84152-1353		NONE	NONE	NONE
JOHN CURTIS P.O. BOX 521353 SALT LAKE CITY, UT 84152-1353		NONE	NONE	NONE
JENNIFER LOGAN		NONE	NONE	NONE



FRIENDS OF THE UTAH AVALANCHE FORECAST CENTER

870481453

FORM 990, PART V-A - CURRENT OFFICERS, DIRECTORS, AND TRUSTEES

=====

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
JARED HIGGINS P. O. BOX 521353 SALT LAKE CITY, UT 84152-1353		NONE	NONE	NONE
CURTIS KENNEDY P. O. BOX 521353 SALT LAKE CITY, UT 84152-1353		NONE	NONE	NONE
WENDY ZEIGLER P. O. BOX 521353 SALT LAKE CITY, UT 84152-1353		NONE	NONE	NONE
GRAND TOTALS		NONE	NONE	NONE

FRIENDS OF THE UTAH AVALANCHE FORECAST CENTER

870481453

FORM 990, PART V-B - FORMER OFFICERS, DIRECTORS, AND TRUSTEES

=====

NAME AND ADDRESS	LOANS AND ADVANCES	COMPENSATION	CONTRIBUTIONS TO EMPLOYEE BENEFIT PLANS	EXPENSE ACCT AND OTHER ALLOWANCES
-----	-----	-----	-----	-----
GRAND TOTALS	NONE	NONE	NONE	NONE
	=====	=====	=====	=====

FRIENDS OF THE UTAH AVALANCHE FORECAST CENTER  
 FORM 990, PART VII - PROGRAM SERVICE REVENUE  
 =====

870481453

DESCRIPTION -----	BUSINESS CODE ----	AMOUNT -----	EXCLUSION CODE ----	AMOUNT -----	RELATED OR EXEMPT FUNCTION INCOME -----
EDUCATION: 3 DAY AVALANCHE CLASSES					11,725.
TOTALS		-----		-----	11,725.
		=====		=====	=====

## SCH. A, PART IV - ORGANIZATIONS RECEIVING ANY UNUSUAL GRANTS FOR 2004

NAME OF CONTRIBUTOR	DATE	AMOUNT	EXPLANATION
REI EDUCATION INITIATIVE	08/20/2004	3,000.	KNOW BEFORE YOU GO
UTAH SNOWMOBILE ASSOC	10/12/2004	3,500.	KNOW BEFORE YOU GO
BACKCOUNTRY.COM	11/18/2004	5,000.	KNOW BEFORE YOU GO
STATE OF UTAH	12/31/2004	30,000.	KNOW BEFORE YOU GO
TOTAL		41,500.	

SCHEDULE A, PART VI-B - LOBBYING ACTIVITY EXPLANATION

=====

A LOBBYIST WAS PAID TO LOBBY THE UTAH STATE LEGISLATURE FOR FUNDING FOR  
THE UTAH AVALANCHE CENTER.

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

▶ See separate instructions.

▶ Attach to your tax return.

OMB No 1545-0172

**2007**Attachment  
Sequence No **67**

Name(s) shown on return

FRIENDS OF THE UTAH AVALANCHE FORECAST CENTER

Identifying number

870481453

Business or activity to which this form relates

**GENERAL DEPRECIATION****Part I Election To Expense Certain Property Under Section 179****Note: If you have any listed property, complete Part V before you complete Part I.**

1	Maximum amount. See the instructions for a higher limit for certain businesses . . . . .	1	
2	Total cost of section 179 property placed in service (see instructions) . . . . .	2	
3	Threshold cost of section 179 property before reduction in limitation . . . . .	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- . . . . .	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions . . . . .	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7	Listed property. Enter the amount from line 29 . . . . .	7
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 . . . . .	8
9	Tentative deduction. Enter the smaller of line 5 or line 8 . . . . .	9
10	Carryover of disallowed deduction from line 13 of your 2006 Form 4562 . . . . .	10
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	11
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 . . . . .	12
13	Carryover of disallowed deduction to 2008. Add lines 9 and 10, less line 12 . . . . .	13

**Note: Do not use Part II or Part III below for listed property. Instead, use Part V.****Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions) . . . . .	14	
15	Property subject to section 168(f)(1) election . . . . .	15	
16	Other depreciation (including ACRS) . . . . .	16	

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2007 . . . . .	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . .		

**Section B - Assets Placed in Service During 2007 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property	SEE					
b 5-year property	DETAIL	9,931.	5.000	HY	200DB	994.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

**Section C - Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System**

20a Class life				S/L	
b 12-year		12 yrs		S/L	
c 40-year		40 yrs.	MM	S/L	

**Part IV Summary (see instructions)**

21	Listed property. Enter amount from line 28 . . . . .	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr . . . . .	22	994.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?				Yes	No	24b If "Yes," is the evidence written?				Yes	No
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special allowance for qualified Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) . . . . .									25		
26 Property used more than 50% in a qualified business use											
		%									
		%									
		%									
27 Property used 50% or less in a qualified business use.											
		%				S/L -					
		%				S/L -					
		%				S/L -					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 . . . . .									28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 . . . . .									29		

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles) . . . . .												
31 Total commuting miles driven during the year . . . . .												
32 Total other personal (noncommuting) miles driven . . . . .												
33 Total miles driven during the year Add lines 30 through 32 . . . . .												
34 Was the vehicle available for personal use during off-duty hours? . . . . .	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person? . . . . .												
36 Is another vehicle available for personal use? . . . . .												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners . . . . .		
39 Do you treat all use of vehicles by employees as personal use? . . . . .		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? . . . . .		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions) . . . . .		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2007 tax year (see instructions)					
43 Amortization of costs that began before your 2007 tax year . . . . .					43
44 Total. Add amounts in column (f) See the instructions for where to report . . . . .					44

## Description of Property

## GENERAL DEPRECIATION

## **DEPRECIATION**

[illegible]\*Assets Retired  
USA  
7X9024 1 000



# 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).

A corporation required to file Form 990-T and requesting an automatic 6-month extension—check this box and complete Part I only ☐ **►**

All other corporations (including 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 a corporation 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 and 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) and click on *e-file for Charities & Nonprofits*.

<b>Type or print</b>  File by the due date for filing your return. See instructions.	Name of Exempt Organization <b>FRIENDS OF UTAH AVALANCHE FORECAST CENTER</b>	Employer identification number <b>87-0481453</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>P.O. BOX 521353</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>SALT LAKE CITY, UT 84152-1353</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 **► JOHN H. CURTIS**

Telephone No. **► (801) 537-5249**

FAX No. **► (801) 933-8106**

• If the organization does not have an office or place of business in the United States, check this box ☐ **►**

• If this is for a 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 corporation required to file Form 990-T) extension of time until **FEBRUARY 15, 2009**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year 20\_\_\_\_ or

► ☒ tax year beginning **JULY 1, 2007**, and ending **JUNE 30, 2008**.

**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.

• Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form **8868** (Rev. 4-2008)