

Form 990-EZ

Short Form 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. 1545-1150

2009

Department of the Treasury Internal Revenue Service

Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form. The organization may have to use a copy of this return to satisfy state reporting requirements.

Open to Public Inspection

A For 2009 calendar year, or tax year beginning JULY 01, 2009, and ending JUNE 30, 2010

B Check if applicable: Address change, Name change, Initial return, Terminated, Amended return, Application pending. C Name of organization: FRIENDS OF GILGAL GARDEN. D Employer identification number: 87-0580664. E Telephone number: (801) 272-8990. F Group Exemption Number.

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ). G Accounting Method: Cash, Accrual. Other (specify).

I Website: gilgalgarden.org. H Check if organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

J Tax-exempt status (check only one) -- 501(c)(3), 4947(a)(1) or 527.

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 10,371

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

Table with columns for Revenue (lines 1-9), Expenses (lines 10-17), and Assets (lines 18-21). Includes sub-rows for 5a-5c, 6a-6c, 7a-7c. Total revenue: 10,371. Total expenses: 21,846. Net assets at end of year: 99,137.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

Table with columns (A) Beginning of year and (B) End of year. Rows 22-27: Cash, savings, and investments; Land and buildings; Other assets; Total assets; Total liabilities; Net assets or fund balances.

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. Form 990-EZ (2009)



**Part V Other Information** (Note the statement requirements in the instructions for Part V.)

		Yes	No
<b>33</b> Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity .....	<b>33</b>		X
<b>34</b> Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes .....	<b>34</b>		X
<b>35</b> If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but <b>not</b> reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.			
<b>a</b> Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? .....	<b>35a</b>		X
<b>b</b> If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? .....	<b>35b</b>		X
<b>36</b> Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N .....	<b>36</b>		X
<b>37a</b> Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ <b>37a</b> _____	<b>37a</b>		
<b>b</b> Did the organization file <b>Form 1120-POL</b> for this year? .....	<b>37b</b>		X
<b>38a</b> Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee <b>or</b> were any such loans made in a prior year and still outstanding at the end of the period covered by this return? .....	<b>38a</b>		X
<b>b</b> If "Yes," complete Schedule L, Part II and enter the total amount involved. ....	<b>38b</b>		
<b>39</b> Section 501(c)(7) organizations. Enter:			
<b>a</b> Initiation fees and capital contributions included on line 9 .....	<b>39a</b>		
<b>b</b> Gross receipts, included on line 9, for public use of club facilities .....	<b>39b</b>		
<b>40a</b> Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:			
section 4911 ▶ _____; section 4912 ▶ _____; section 4955 ▶ _____			
<b>b</b> Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I .....	<b>40b</b>		X
<b>c</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 .....			
<b>d</b> Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization .....			
<b>e</b> All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T .....	<b>40e</b>		X
<b>41</b> List the states with which a copy of this return is filed. ▶ <u>NONE</u>			
<b>42a</b> The organization's books are in care of ▶ <u>See attachment #5</u> Telephone no. ▶ _____			
Located at ▶ _____ ZIP + 4 ▶ _____			
<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)? .....	<b>42b</b>	Yes	No
If "Yes," enter the name of the foreign country: ▶ _____			X
See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .			
<b>c</b> At any time during the calendar year, did the organization maintain an office outside of the U.S.? .....	<b>42c</b>		X
If "Yes," enter the name of the foreign country: ▶ _____			
<b>43</b> Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of <b>Form 1041</b> -- Check here .....			☐
and enter the amount of tax-exempt interest received or accrued during the tax year .....	<b>43</b>		
<b>44</b> Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ .....	<b>44</b>		X
<b>45</b> Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ .....	<b>45</b>		X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

- 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I
47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E
49a Did the organization make any transfers to an exempt non-charitable related organization?
b If "Yes," was the related organization a section 527 organization?
50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 5 columns: (a) Name and address of each employee paid more than \$100,000, (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. Content: NONE

f Total number of other employees paid over \$100,000 ...

- 51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000, (b) Type of service, (c) Compensation. Content: NONE

d Total number of other independent contractors each receiving over \$100,000 ...

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.
Sign Here
Signature of officer: DAVID DUKE
Date:
Type or print name and title: CO-PRESIDENT

Paid Preparer's Use Only
Preparer's signature:
Date:
Check if self-employed: [X]
Preparer's identifying no. (See instr.):
Firm's name (or yours if self-employed), address, and ZIP + 4: TERRY PRICE & WUNDERLI, LLC, 4460 S HIGHLAND DR STE 330, Salt Lake City, UT 84124-3564
EIN:
Phone no.: 801-272-8990

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2009**

Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

**Open to Public Inspection**

<b>Name of the organization</b> FRIENDS OF GILGAL GARDEN	<b>Employer identification number</b> 87-0580664
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**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9  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 exempt 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)**. (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
  - a  Type I
  - b  Type II
  - c  Type III-Functionally integrated
  - d  Type III-Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
  - (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7,915	41,263	58,017	15,380	9,657	132,232
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3	7,915	41,263	58,017	15,380	9,657	132,232
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4.						132,232

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	7,915	41,263	58,017	15,380	9,657	132,232
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	1,063	1,913	3,861	1,816	714	9,367
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 <b>Total support.</b> Add lines 7 through 10						141,599
12 Gross receipts from related activities, etc. (see instructions)					12	

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f)).	14	93.38 %
15 Public support percentage from 2008 Schedule A, Part II, line 14	15	93.32 %

16a **33 1/3 % support test -- 2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b **33 1/3 % support test -- 2008.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a **10%-facts-and-circumstances test -- 2009.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

b **10%-facts-and-circumstances test -- 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

**SCHEDULE OF OTHER EXPENSES**

Attachment 1: page 1 - 990-EZ Page 1, Part I, Line 16

Open to Public Inspection	For calendar year 2009 or tax period beginning	07-01-2009, and ending	06-30-2010.
Name of Organization		Employer Identification Number	
FRIENDS OF GILGAL GARDEN		87-0580664	

Description of Other Expenses	Amount
PORTABLE TOILET RENTAL	826
REPAIR & RESTORATION OF SCULPTURES	12,433
FENCING & DOORS	4,146
FLOWERS & GARDEN SUPPLIES	460
POST OFFICE BOX RENT	96
WEB SITE HOSTING	41
DONATIONS REFUNDED	17
Total	18,019

**PRIMARY EXEMPT PURPOSE**

Attachment 2: page 1 - 990-EZ Page 2, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning	07-01	, and ending	06-30-2010.
Name of Organization FRIENDS OF GILGAL GARDEN			Employer Identification Number 87-0580664	

Primary Purpose

Repair, restore, and maintain stone sculptures in Gilgal Garden city park in Salt Lake City, Utah.

# PROGRAM SERVICE ACCOMPLISHMENT

Attachment 3: page 1 - 990-EZ Page 3, Part III

Open to Public Inspection	For calendar year 2009 or tax period beginning	07-01-2009, and ending	06-30-2010.
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Name of Organization	Employer Identification Number
FRIENDS OF GILGAL GARDEN	87-0580664

Part III - Statement of Program Service Accomplishments			
Grants and allocations	9,000	Amount includes foreign grants	Program service expenses
			16,580

Exempt Purpose Achievements

Replaced fence sections surrounding the park, and paid for repair work on some of the stone sculptures. Also paid for some research work on archives of the Park's history, as well as an audit of the organization's books as of June 30, 2009.

**CURRENT OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES**

Attachment 4: page 1 - 990-EZ Page 2, Part IV

Open to Public Inspection	For calendar year 2009 or tax period beginning 07-01-2009, and ending 06-30-2010.
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Name of Organization FRIENDS OF GILGAL GARDEN	Employer Identification Number 87-0580664
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(A) Name and Address	(B) Title and Average Hrs. per Week	(C) Compensation (if not paid, enter 0)	(D) Cont. to Employee Ben. Plans & Def. Comp.	(E) Expense Account & Other Allowances
David Duke Park City, UT 84060	Co-President 1.00	0	0	0
Mary Lee Peters Salt Lake City, UT 84103	Co-President 2.00	0	0	0
Cathy King Salt Lake City, UT 84108	Secretary 1.00	0	0	0
Roland Brimley Salt Lake City, UT 84124	Treasurer 1.00	0	0	0
Karen Crook Murray, UT 84107	Trustee 1.00	0	0	0
Judi Short Salt Lake City, UT 84106	Trustee 2.00	0	0	0
Lisa Thompson Salt Lake City, UT 84103	Trustee 1.00	0	0	0

**BOOKS ARE IN CARE OF**

Attachment 5 - 990-EZ Page 3, Part V, Line 42a

Open to Public Inspection	For calendar year 2009 or tax period beginning	07-01	, and ending	06-30-2010.
Name of Organization				Employer Identification Number
FRIENDS OF GILGAL GARDEN				87-0580664
Part V - Line 42a				

Individual Name ..... \_\_\_\_\_  
or  
Business Name:  
Terry, Price & Wunderli, LLC

Street Address ..... 4460 S Highland Dr. Suite #330

U.S. Address:

Zip code 84124 City Salt Lake City State UT

or

Foreign Address

City ..... \_\_\_\_\_

Province or State ..... \_\_\_\_\_

Country ..... \_\_\_\_\_

Postal code ..... \_\_\_\_\_

Phone Number ..... (801) 272-8990

Fax Number ..... (801) 272-8995