



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



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

# 2008

**Open to Public Inspection**

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 \$1,000,000 and total assets less than \$2,500,000 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.

**A** For the 2008 calendar year, or tax year beginning **11/01/08**, and ending **10/31/09**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	Please use IRS label or print or type. See Specific Instructions.	<b>C</b> Name of organization <b>MASTER GARDENER FOUNDATION OF WHATCOM COUNTY</b>		<b>D</b> Employer identification number <b>91-1833139</b>
		Number and street (or P.O. box, if mail is not delivered to street address) Room/suite <b>1000 N FOREST ST</b>		<b>E</b> Telephone number <b>360-347-0808</b>
		City or town, state or country and ZIP + 4 <b>BELLINGHAM WA 98225</b>		<b>F</b> 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: ▶ **N/A**

**J** Organization type (check only one):  501(c) ( **3** ) ◀ (insert no.)  4947(a)(1) or  527

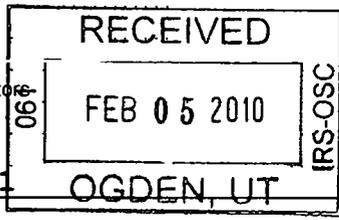
**H** Check  if the organization is not required to attach Schedule B (Form 990 990-EZ, or 990-PF)

**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 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 \$1,000,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **24,226**

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

<b>Revenue</b> SC Received FEB 12 2010	<b>1</b> Contributions, gifts, grants, and similar amounts received	<b>1</b>	<b>500</b>
	<b>2</b> Program service revenue including government fees and contracts	<b>2</b>	<b>6,873</b>
	<b>3</b> Membership dues and assessments	<b>3</b>	
	<b>4</b> Investment income	<b>4</b>	<b>1,717</b>
	<b>5a</b> Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b> Less cost or other basis and sales expenses	<b>5b</b>	
	<b>c</b> Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) (attach sch.)	<b>5c</b>	
	<b>6</b> Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here <input type="checkbox"/>		
	<b>a</b> Gross revenue (not including \$ _____ of contributions reported on line 1)	<b>6a</b>	<b>15,136</b>
<b>b</b> Less direct expenses other than fundraising expenses	<b>6b</b>	<b>1,830</b>	
<b>c</b> Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	<b>6c</b>	<b>13,306</b>	
<b>7a</b> Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>b</b> Less cost of goods sold	<b>7b</b>		
<b>c</b> Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	<b>7c</b>		
<b>8</b> Other revenue (describe ▶ _____)	<b>8</b>		
<b>9 Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	<b>9</b>	<b>22,396</b>	
<b>Expenses</b>	<b>10</b> Grants and similar amounts paid (attach schedule)	<b>10</b>	<b>4,000</b>
	<b>11</b> Benefits paid to or for members	<b>11</b>	
	<b>12</b> Salaries, other compensation, and employee benefits	<b>12</b>	
	<b>13</b> Professional fees and other payments to independent contractors	<b>13</b>	<b>325</b>
	<b>14</b> Occupancy, rent, utilities, and maintenance	<b>14</b>	<b>7,128</b>
	<b>15</b> Printing, publications, postage, and shipping	<b>15</b>	<b>427</b>
	<b>16</b> Other expenses (describe ▶ <b>See Statement</b> )	<b>16</b>	<b>21,713</b>
	<b>17 Total expenses.</b> Add lines 10 through 16	<b>17</b>	<b>33,593</b>
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (Subtract line 17 from line 9)	<b>18</b>	<b>-11,197</b>
	<b>19</b> Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	<b>135,159</b>
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	
	<b>21</b> Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	<b>123,962</b>



**Part II Balance Sheets.** If Total assets on line 25, column (B) are \$2,500,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II)		(A) Beginning of year	(B) End of year
<b>22</b> Cash, savings, and investments		<b>81,689</b>	<b>75,598</b>
<b>23</b> Land and buildings		<b>53,470</b>	<b>48,364</b>
<b>24</b> Other assets (describe ▶ _____)			
<b>25 Total assets</b>		<b>135,159</b>	<b>123,962</b>
<b>26 Total liabilities</b> (describe ▶ _____)		<b>0</b>	<b>0</b>
<b>27 Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)		<b>135,159</b>	<b>123,962</b>

10



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

		Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		X
34	Were any changes made to the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining your reason for not reporting the income on Form 990-T		
a	Did the organization have unrelated business gross income of \$1,000 or more or section 6033(e) notice, reporting, and proxy tax requirements?		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?		
36	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," complete applicable parts of Schedule N		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instr <span style="float:right">▶ 37a</span>		
b	Did the organization file Form 1120-POL for this year?		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still unpaid at the start of the period covered by this return?		X
b	If "Yes" complete Schedule L, Part II and enter the total amount involved <span style="float:right">38b</span>		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 <span style="float:right">39a</span>		
b	Gross receipts, included on line 9, for public use of club facilities <span style="float:right">39b</span>		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 <span style="float:right">▶</span> _____, section 4912 <span style="float:right">▶</span> _____, section 4955 <span style="float:right">▶</span> _____		
b	Section 501(c)(3) and (4) organizations 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," complete Schedule L, Part I		X
c	Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <span style="float:right">▶</span> _____		
d	Enter amount of tax on line 40c reimbursed by the organization <span style="float:right">▶</span> _____		
e	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		X
41	List the states with which a copy of this return is filed <span style="float:right">▶</span> <u>None</u>		
42a	The books are in care of <span style="float:right">▶</span> <b>DIANA GRAEBER</b> <b>1515 FRONT STREET</b> Located at <span style="float:right">▶</span> <b>LYNDEN, WA</b>	Telephone no <span style="float:right">▶</span> <b>360-354-1351</b> <i>7659</i>	ZIP + 4 <span style="float:right">▶</span> <b>98264</b>
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country <span style="float:right">▶</span> _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		X
c	At any time during the calendar year, did the organization maintain an office outside of the U S ? If "Yes," enter the name of the foreign country <span style="float:right">▶</span> _____		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here <span style="float:right">▶</span> <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year <span style="float:right">▶</span> <b>43</b>		
44	Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
45	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		X

**Part VI Section 501(c)(3) organizations only.** All section 501(c)(3) organizations must answer questions 46-49 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 operating 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(s) a section 527 organization?
- 50 Complete this table for the 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"

	Yes	No
46		X
47		X
48		X
49a		X
49b		

(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
None				

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

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

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
None		

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

**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.

▶ *Diana Graeber* Signature of officer ▶ 1/28/10 Date

▶ **DIANA GRAEBER** Type or print name and title **TREASURER**

**Paid Preparer's Use Only**

Preparer's signature ▶ *Beverly Rae* Date **JAN 15 2010** Check if self-employed

Firm's name (or yours if self-employed), address, and ZIP +4 ▶ **Beverly Rae, CPA, Inc., PS**  
**1414 F Street**  
**Bellingham, WA 98225-3910**

Preparer's Identifying Number (See instr.) ▶ EIN ▶  
 Phone no ▶ **360-738-3030**

May the IRS discuss this return with the preparer shown above? See instructions ▶ Yes  No

SCHEDULE A (Form 990 or 990-EZ)

Public Charity Status and Public Support

OMB No 1545-0047

2008

Open to Public Inspection

To be completed by all section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts

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

Department of the Treasury Internal Revenue Service

Name of the organization MASTER GARDENER FOUNDATION OF WHATCOM COUNTY

Employer identification number 91-1833139

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 (Please check only one organization)

- 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). (Attach Schedule H)
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 X 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...
10 An organization organized and operated exclusively to test for public safety See section 509(a)(4). (see instructions)
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?

Table with 2 columns: Yes, No. Rows: 11g(i), 11g(ii), 11g(iii)

h Provide the following information about the organizations the organization supports

Table with 7 main columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (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 US?, (vii) Amount of support. Includes a Total row.

**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) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1-3						
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>11 Total support.</b> Add lines 7 through 10						

**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 2008 (line 6, column (f) divided by line 11, column (f)) 14 %

**15** Public support percentage from 2007 Schedule A, Part IV-A, line 26f 15 %

**16a 33 1/3 % support test—2008.** 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—2007.** 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—2008.** 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—2007.** 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 ▶

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**  
 (Complete only if you checked the box on line 9 of Part I)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	5,881	73,532	6,746	8,462	7,243	101,864
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	16,528	16,916	17,343	22,055	15,136	87,978
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1-5	22,409	90,448	24,089	30,517	22,379	189,842
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons	5,881	73,532	6,746	8,462	7,243	101,864
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Add lines 7a and 7b	5,881	73,532	6,746	8,462	7,243	101,864
<b>8 Public support</b> (Subtract line 7c from line 6)	16,528	16,916	17,343	22,055	15,136	87,978

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6	22,409	90,448	24,089	30,517	22,379	189,842
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	439	6,689	4,924	3,251	1,717	17,020
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	439	6,689	4,924	3,251	1,717	17,020
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12)	22,848	97,137	29,013	33,768	24,096	206,862

**14 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**

<b>15</b> Public support percentage for 2008 (line 8, column (f) divided by line 13, column (f))	15	42.5298 %
<b>16</b> Public support percentage from 2007 Schedule A, Part IV-A, line 27g	16	37.8224 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2008 (line 10c, column (f) divided by line 13, column (f))	17	8.2277 %
<b>18</b> Investment income percentage from 2007 Schedule A, Part IV-A, line 27h	18	7.2711 %

**19a 33 1/3 % support tests—2008.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3 %, and line 17 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

**b 33 1/3 % support tests—2007.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3 %, and line 18 is not more than 33 1/3 %, check this box and stop here. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

**Part IV** . **Supplemental Information.** Complete this part to provide the explanation required by Part II, line 10, Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. (see instructions)

---

Form **4562**  
 Department of the Treasury  
 Internal Revenue Service

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

OMB No 1545-0172

**2008**  
 Attachment  
 Sequence No **67**

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return **MASTER GARDENER FOUNDATION OF  
 WHATCOM COUNTY**

Identifying number  
**91-1833139**

Business or activity to which this form relates

**Indirect 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	250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
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	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
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 2007 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 2009 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 depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	419
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 2008	17	5,457
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 <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2008 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						
b 5-year property		320	5.0	HY	200DB	64
c 7-year property						
d 10-year property						
e 15-year property		100	15.0	HY	150DB	5
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			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

**Section C—Assets Placed in Service During 2008 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	5,945
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	

For Paperwork Reduction Act Notice, see separate instructions.



MASTGARD MASTER GARDENER FOUNDATION OF  
91-1833139  
FYE. 10/31/2009

**Federal Statements**

**Statement 1 - Form 990-EZ, Part I, Line 16 - Other Expenses**

<u>Description</u>	<u>Amount</u>
Expenses	\$
SUPPLIES	1,212
PROGRAM EXPENSES/CLASSES	7,119
AWARDS	287
PROMOTION	226
COUNTY FAIR	116
HOVANDER GARDENS	2,633
CHILDREN GARDENER PROGRAM	8,718
INSURANCE	650
LIBRARY	69
SCHOLARSHIP FUND EXPENSE	75
SPEAKERS	519
OFFICERS EXPENSE	89
Total	\$ <u>21,713</u>

MASTGARD MASTER GARDENER FOUNDATION OF

91-1833139

**Federal Statements**

FYE. 10/31/2009

**Statement 2 - Form 990-EZ, Part III, Line 31 - Statement of Program Service  
Accomplishments**

Description

MAINTAIN GARDENS AT HISTORICAL HOVANDER PARKS

MASTGARD MASTER GARDENER FOUNDATION OF  
 91-1833139  
 FYE: 10/31/2009

Form 990-EZ, Part II, Line 23 - Land and Buildings

Description	Beginning of Year	Accumulated Depreciation	End of Year	Accumulated Depreciation
Total	\$ 56,813	\$ 3,343	\$ 57,652	\$ 9,288
	\$ 56,813	\$ 3,343	\$ 57,652	\$ 9,288

MASTGARD MASTER GARDENER FOUNDATION OF  
**Federal Statements**

91-1833139

FYE: 10/31/2009

Schedule A, Part III, Line 7a - Support from Disqualified Persons

Donor Name	2008	2007	2006	2005	2004
CONRAD GRABOW	\$ 500	2,000	\$	\$ 66,022	\$
OTHER	6,743	6,462	6,746	733	5,881
Total	<u>\$ 7,243</u>	<u>\$ 8,462</u>	<u>\$ 6,746</u>	<u>\$ 73,532</u>	<u>\$ 5,881</u>

MASTGARD MASTER GARDENER FOUNDATION OF  
91-1833139  
FYE: 10/31/2009

**Federal Statements**

**Special Events Direct Expenses**

<u>Description</u>	<u>Amount</u>
Column A	\$
PLANT SALE	
PLANT SALE EXPENSES	<u>1,830</u>
SubTotal	<u>1,830</u>
Total	<u><u>1,830</u></u>

Direct expenses other than fundraising expenses  
reported on Form 990-EZ, page 1, line 6b.

MASTGARD MASTER GARDENER FOUNDATION OF  
 91-1833139  
 FYE: 10/31/2009

## Federal Asset Report

### Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv Meth	Prior	Current
<b>5-year GDS Property:</b>										
3	EXHAUST FANS	7/02/09	639			X	320	5 HY 200DB	0	383
			<u>639</u>				<u>320</u>		<u>0</u>	<u>383</u>
<b>15-year GDS Property:</b>										
4	FLOOD CERT GREENHOUSE	4/02/09	200			X	100	15 HY 150DB	0	105
			<u>200</u>				<u>100</u>		<u>0</u>	<u>105</u>
<b>Prior MACRS:</b>										
1	GREENHOUSE HOVANDER	12/31/07	55,900				55,900	15 HY 150DB	2,795	5,311
2	COMPUTER	3/04/08	913			X	456	5 HY 200DB	548	146
			<u>56,813</u>				<u>56,356</u>		<u>3,343</u>	<u>5,457</u>
<b>Grand Totals</b>			57,652				56,776		3,343	5,945
<b>Less: Dispositions</b>			0				0		0	0
<b>Less: Start-up/Org Expense</b>			0				0		0	0
<b>Net Grand Totals</b>			<u>57,652</u>				<u>56,776</u>		<u>3,343</u>	<u>5,945</u>