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Form 990-EZ

Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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

Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.

Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

OMB No 1545-1150

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 08-01-2013, and ending 07-31-2014

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Terminated
☐ Amended return
☐ Application pending

C Name of organization
THE GARDEN STUDY CLUB OF NEW ORLEANS

D Employer identification number
23-7004754

Number and street (or P O box, if mail is not delivered to street address) Room/suite
1220 SECOND STREET

E Telephone number
(504) 891-8783

City or town, state or province, country, and ZIP or foreign postal code
NEW ORLEANS, LA 70130

F Group Exemption Number

G Accounting Method ☒ Cash ☐ Accrual Other (specify)

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

I Website: WWW.GSCNO.ORG

J Tax-exempt status (check only one) ☒ 501(c)(3) ☐ 501(c) () (insert no) ☐ 4947(a)(1) or ☐ 527

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. \$ 163,994

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)			
Check if the organization used Schedule O to respond to any question in this Part I ☒			
Revenue	1	Contributions, gifts, grants, and similar amounts received	52,660
	2	Program service revenue including government fees and contracts	14,994
	3	Membership dues and assessments	16,339
	4	Investment income	179
	5a	Gross amount from sale of assets other than inventory	
	5b	Less cost or other basis and sales expenses	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
	6	Gaming and fundraising events	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	
	6b	Gross income from fundraising events (not including \$ 52,360 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	54,140
Expenses	6c	Less direct expenses from gaming and fundraising events	
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	54,140
	7a	Gross sales of inventory, less returns and allowances	25,632
	7b	Less cost of goods sold	13,482
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	12,150
	8	Other revenue (describe in Schedule O)	50
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	150,512
	10	Grants and similar amounts paid (list in Schedule O)	108,159
	11	Benefits paid to or for members	
	12	Salaries, other compensation, and employee benefits	
Net Assets	13	Professional fees and other payments to independent contractors	2,557
	14	Occupancy, rent, utilities, and maintenance	
	15	Printing, publications, postage, and shipping	1,850
	16	Other expenses (describe in Schedule O)	13,735
	17	Total expenses. Add lines 10 through 16	126,301
	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	24,211
	19	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)	195,614
	20	Other changes in net assets or fund balances (explain in Schedule O)	0
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	219,825

Part II

Balance Sheets

(see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	195,614	22	219,825
23 Land and buildings		23	
24 Other assets (describe in Schedule O)	0	24	
25 Total assets	195,614	25	219,825
26 Total liabilities (describe in Schedule O)	0	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	195,614	27	219,825

Part III

Statement of Program Service Accomplishments

(see the instructions for Part III)

Check if the organization used Schedule O to respond to any question in this Part III

What is the organization's primary exempt purpose?
TO STIMULATE AND EDUCATE OUR MEMBERS AND THE COMMUNITY IN ALL ASPECTS OF HORTICULTURE, CIVIC BEAUTIFICATION, CONSERVATION, FLOWER ARRANGING, AND GARDEN HISTORY AND DESIGN

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

28 THE GARDEN STUDY CLUB OF NEW ORLEANS ("GSC") AIMS TO STIMULATE THE KNOWLEDGE AND LOVE OF GARDENING THROUGH OPEN MEETINGS, CONFERENCES, CORRESPONDENCES AND PUBLICATION. THE CLUB AIMS TO RESTORE, IMPROVE, AND PROTECT THE QUALITY OF THE ENVIRONMENT THROUGH PROGRAMS AND ACTIONS IN THE FIELD OF CONSERVATION, CIVIC IMPROVEMENT AND EDUCATION. THE GSC HAS FUNDED NUMEROUS PROJECTS AT THE BOTANICAL GARDENS IN CITY PARK OVER THE YEARS, INCLUDING THE RESTORATION OF THE LATH HOUSE AND THE GARDEN STUDY CENTER. THE GSC ALSO FUNDED THE TROPICAL RAIN FOREST EXHIBIT IN THE CONSERVATORY OF THE TWO SISTERS. OTHER GSC PROJECTS WITHIN CITY PARK INCLUDE THE NEW ORLEANS MUSEUM OF ART FLOWER FUND AND THE SYDNEY AND WALDA BESTHOFF SCULPTURE GARDEN AT NOMA. THE GSC CONTRIBUTED TO THE MAINTENANCE OF THE OAK ALLEE AND TO THE RESTORATION OF THE FORECOURT AT LONGUE VUE HOUSE AND GARDENS, ON OF OUR CITY'S MOST POPULAR DESTINATIONS FOR TOURISTS AND GARDENERS FROM AROUND THE WORLD. THE GSC AND THE NEW ORLEANS TOWN GARDENERS JOINTLY RECEIVED FUNDING FROM THE ZONE IX HORTICULTURAL RESTORATION FUND, PART OF WHICH WAS USED FOR PHASE ONE OF A PROJECT TO HELP RESTORE AREAS OF CITY PARK FOLLOWING HURRICANES KATRINA AND RITA. WITH FUNDING PROVIDED BY THE TWO CLUBS, IN ADDITION TO THE FUNDS PROVIDED BY THE ZONE IX HORT FUND, THIS PRETTY GARDEN NEAR THE HISTORIC CASINO IN CITY PARK WAS REPLANTED WITH "HURRICANE SURVIVOR" PLANT MATERIALS. OTHER PROJECTS INCLUDE RESTORING AND MAINTAINING THE GARDENS OF BEAUREGARD-KEYES HOUSE AND GARDEN, HERMANN-GRIMA/GALLIER HISTORIC HOUSES, RIVERFRONT GARDEN OF THE NEW ORLEANS CENTER FOR CREATIVE ARTS, THE NEW ORLEANS MUSEUM OF ART, AND PROJECT LAZARUS GARDEN.
(Grants \$ 108,209) If this amount includes foreign grants, check here

28a18,090

29

(Grants \$) If this amount includes foreign grants, check here

29a

30

(Grants \$) If this amount includes foreign grants, check here

30a

31 Other program services (describe in Schedule O)
(Grants \$) If this amount includes foreign grants, check here

31a

32 Total program service expenses (add lines 28a through 31a)

3218,090

Part IV

List of Officers, Directors, Trustees, and Key Employees

(list each one even if not compensated — see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
See Additional Data Table				

Form 990-EZ (2013)

Part V

Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V) Check if the organization used Schedule O to respond to any question in this Part V ☒

		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33	No
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34	No
35a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a	No
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b	
c	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III	35c	No
36	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	36	No
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ☐ 37a 0		
b	Did the organization file Form 1120-POL for this year?	37b	
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 outstanding at the end of the tax year covered by this return?	38a	No
b	If "Yes," complete Schedule L, Part II and enter the total amount involved . 38b		
39	Section 501(c)(7) organizations Enter		
a	Initiation fees and capital contributions included on line 9 39a		
b	Gross receipts, included on line 9, for public use of club facilities 39b		
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ☐ 0, section 4912 ☐ 0, section 4955 ☐ 0		
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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	No
c	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 . . . ☐ 0		
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ☐ 0		
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	40e	No
41	List the states with which a copy of this return is filed ☐		
42a	The organization's books are in care of ☐ MARILEE HOVET Telephone no ☐ (504) 891-8783 Located at ☐ 1220 SECOND STREET NEW ORLEANS, LA ZIP + 4 ☐ 70130		
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 ☐ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts .	42b	No
c	At any time during the calendar year, did the organization maintain an office outside the U S ? If "Yes," enter the name of the foreign country ☐	42c	No
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 ? Check here ☒ and enter the amount of tax-exempt interest received or accrued during the tax year ☐ 43		
		Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	No
b	Did the organization operate one or more hospital facilities during the year? <i>If "Yes," Form 990 must be completed instead of Form 990-EZ</i>	44b	No
c	Did the organization receive any payments for indoor tanning services during the year?	44c	No
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i>	44d	
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	No
45b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	

		Yes	No
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No

Part VI

Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

		Yes	No
47	Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		No
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
49a	Did the organization make any transfers to an exempt non-charitable related organization?		No
49b	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 "				
(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f	Total number of other employees paid over \$100,000	▶	
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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 "		
(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d	Total number of other independent contractors each receiving over \$100,000.	▶	
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52	Did the organization complete Schedule A? NOTE: All Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A	▶	☒ Yes ☐ No
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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			2015-05-06 Date		
	ELIZABETH WOODS TREASURER Type or print name and title					
Paid Preparer Use Only	Print/Type preparer's name SEAN O'NEILL CPA		Preparer's signature		Date	
	Firm's name ▶ LAPORTE APAC			Firm's EIN ▶ 72-1088864		
	Firm's address ▶ 5100 VILLAGE WALK SUITE 300 COVINGTON, LA 70433			Phone no (985) 892-5850		
May the IRS discuss this return with the preparer shown above? See instructions						☒ Yes ☐ No

Additional Data

Software ID:
Software Version:
EIN: 23-7004754
Name: THE GARDEN STUDY CLUB OF NEW ORLEANS

Form 990EZ, Part IV - List of Officers, Directors, Trustees, and Key Employees

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation	(E) Expense account and other allowances
MARILEE HOVET PRESIDENT	2 00	0	0	0
ANNE REDD VICE-PRESIDENT	2 00	0	0	0
CAROLINE CALHOUN TREASURER	2 00	0	0	0
ELLY LANE RECORDING SECRETARY	2 00	0	0	0
CATHERINE FAVROT CORRESPONDING SECRETARY	2 00	0	0	0
GWATHMEY GOMILA MEMBER AT LARGE	2 00	0	0	0
LIZ SLOSS MEMBER AT LARGE	2 00	0	0	0
ERICA REISS CHAIRMAN - ART IN BLOOM	2 00	0	0	0
SARAH FEIRN CHAIRMAN - CALADIUMS	2 00	0	0	0
KATE WERNER PRESIDENT EX-OFFICIO	2 00	0	0	0
JULIE GEORGE GCA ANNUAL MEETING CO-CHAIR	2 00	0	0	0
SUSU STALL MEMBER AT LARGE	2 00	0	0	0

SCHEDULE A

(Form 990 or 990EZ)

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization THE GARDEN STUDY CLUB OF NEW ORLEANS	Employer identification number 23-7004754
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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 33¹/₃% 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 33¹/₃% 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 - Non-functionally integrated

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?

h

☐

Provide the following information about the supported organization(s)

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

(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 monetary support
			Yes	No	Yes	No	Yes	No	
Total									

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 or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
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 Total. Add lines 1 through 3						
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 Public support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
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 Total support (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 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))		14				
15 Public support percentage for 2012 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2013. 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—2012. 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—2013. 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—2012. 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 IIISupport Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	17,045	16,010	16,630	17,295	68,999	135,979
2 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	121,885	155,757	134,661	123,301	94,766	630,370
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	138,930	171,767	151,291	140,596	163,765	766,349
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b						0
8 Public support (Subtract line 7c from line 6.)						766,349

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6	138,930	171,767	151,291	140,596	163,765	766,349
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	368	546	376	216	179	1,685
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	368	546	376	216	179	1,685
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	500	550	279	70	50	1,449
13 Total support. (Add lines 9, 10c, 11, and 12.)	139,798	172,863	151,946	140,882	163,994	769,483
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	99.590%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	99.530%

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	0.220%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	0.220%
19a 33 1/3% support tests—2013. 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—2012. 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.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation	
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SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public
Inspection

Name of the organization THE GARDEN STUDY CLUB OF NEW ORLEANS	Employer identification number 23-7004754
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Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

- 1

Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a

☐ Mail solicitations
- e

☐ Solicitation of non-government grants
- b

☐ Internet and email solicitations
- f

☐ Solicitation of government grants
- c

☐ Phone solicitations
- g

☐ Special fundraising events
- d

☐ In-person solicitations
- 2a

Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?

☐ Yes

☐ No
- b

If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total ▶						

- 3

List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
-
-

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		ART IN BLOOM (event type)	(event type)	(total number)	(add col (a) through col (c))
Revenue	1	Gross receipts	106,500		106,500
	2	Less Contributions . . .	52,360		52,360
	3	Gross income (line 1 minus line 2)	54,140		54,140
Direct Expenses	4	Cash prizes			
	5	Noncash prizes . . .			
	6	Rent/facility costs . . .			
	7	Food and beverages .			
	8	Entertainment			
	9	Other direct expenses .			
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			
	11	Net income summary Subtract line 10 from line 3, column (d) ▶			
					54,140

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	☐ Yes_____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

Does the organization operate gaming activities with nonmembers? ☐ **Yes** ☐ **No**

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ **Yes** ☐ **No**

13 Indicate the percentage of gaming activity operated in

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ **Yes** ☐ **No**

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$ _____

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ **Yes** ☐ **No**

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
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efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93492128013105	
SCHEDULE O (Form 990 or 990-EZ) Department of the Treasury Internal Revenue Service	Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or to provide any additional information. ▶ Attach to Form 990 or 990-EZ. ▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990 .				OMB No 1545-0047
					2013 Open to Public Inspection
	Name of the organization THE GARDEN STUDY CLUB OF NEW ORLEANS				Employer identification number 23-7004754

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990-EZ, PART I, LINE 4 - OTHER INVESTMENT INCOME	DESCRIPTION INTEREST INCOME AMOUNT 179
FORM 990-EZ, PART I, LINE 7 - SALES OF INVENTORY	INCOME GROSS RECEIPTS 25,632 RETURNS AND ALLOWANCES 0 LESS COST OF GOODS SOLD 13,482 GROSS PROFIT 12,150 COST OF GOODS SOLD INVENTORY AT BEGINNING OF YEAR 0 MERCHANDISE PURCHASED 0 COST OF LABOR 0 MATERIALS AND SUPPLIES 13,482 OTHER COSTS 0 INVENTORY AT END OF YEAR 0 COST OF GOODS SOLD 13,482
FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE	DESCRIPTION MISCELLANEOUS AMOUNT 50
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GARDEN RESTORATION AND MAINTENANCE GRANTEE NAME BEAUREGARD-KEYE S HOUSE GRANTEE ADDRESS 1113 CHARTRES ST NEW ORLEANS, LA 70116 GRANTEE RELATIONSHIP NONE NE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 10,000
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GARDEN RESTORATION GRANTEE NAME HERMANN GRIMA/GALLIER HISTORIC HOUSES GRANTEE ADDRESS 820 ST LOUIS ST NEW ORLEANS, LA 70112 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 10,000
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GARDEN RESTORATION GRANTEE NAME LONGUE VUE HOUSE AND GARDENS G RANTEE ADDRESS 7 BAMBOO ROAD NEW ORLEANS, LA 70124 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 25,000
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GARDEN RESTORATION GRANTEE NAME NEW ORLEANS BOTANICAL GARDEN CITY PARK GRANTEE ADDRESS 1 PALM DRIVE NEW ORLEANS, LA 70124 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 25,000
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GARDEN RESTORATION - ZONE IX HORTICULTURE FUND PROJECT GRANTEE NAME NEW ORLEANS CITY PARK GRANTEE ADDRESS 1 PALM DRIVE NEW ORLEANS, LA 70124 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 3,359
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GARDEN RESTORATION GRANTEE NAME PROJECT LAZARUS GRANTEE ADDRESS PO BOX 3906 NEW ORLEANS, LA 70177 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 8,000
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION CITY BEAUTIFICATION GRANTEE NAME ST CHARLES AVENUE ASSOCIATION GRANTEE ADDRESS 1524 FOURTH STREET NEW ORLEANS, LA 70130 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 2,500
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GARDEN RESTORATION GRANTEE NAME COVENANT HOUSE GRANTEE ADDRESS 611 NORTH RAMPART STREET NEW ORLEANS, LA 70112 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 3,300
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GARDEN RESTORATION GRANTEE NAME THE NOCCA INSTITUTE GRANTEE ADDRESS 2800 CHARTRES STREET NEW ORLEANS, LA 70117 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 3,000
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GARDEN RESTORATION GRANTEE NAME NEW ORLEANS MUSEUM OF ART GRANTEE ADDRESS PO BOX 19123 NEW ORLEANS, LA 70179-0123 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 10,500
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GARDEN RESTORATION GRANTEE NAME LAFAYETTE SQUARE CONSERVANCY GRANTEE ADDRESS 500 ST CHARLES AVENUE NEW ORLEANS, LA 70130 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 5,000
FORM 990-EZ, PART I, LINE 10 - GRANTS AND SIMILAR AMOUNTS PAID	ACTIVITY CLASSIFICATION GARDEN RESTORATION GRANTEE NAME PARKWAY PARTNERS GRANTEE ADDRESS 1137 BARONNE STREET NEW ORLEANS, LA 70113 GRANTEE RELATIONSHIP NONE PROPERTY DESCRIPTION CASH AMOUNT GIVEN 2,500 TOTAL INCLUDED ON FORM 990-EZ, LINE 10 108,159
FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES	DESCRIPTION MEETINGS, CONVENTIONS, EDUCATION, ETC AMOUNT 6,404 DESCRIPTION GARDEN STUDY CLUB DUES AMOUNT 7,026 DESCRIPTION MISCELLANEOUS AMOUNT 305 TOTAL TO FORM 990-EZ, LINE 16 13,735

TY 2013 Transfers Personal Benefits Contracts Declaration

Name: THE GARDEN STUDY CLUB OF NEW ORLEANS

EIN: 23-7004754

Declaration: THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.