

Return of Organization Exempt From Income Tax

Department of the Treasury
Internal Revenue Service

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

Open to Public Inspection

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

A For the 2001 calendar year, or tax year period beginning and ending

B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

C Name of organization: **WORCESTER COUNTY HORTICULTURAL SOCIETY**
 Number and street (or P O box if mail is not delivered to street address): **11 FRENCH DRIVE**
 City or town, state or country, and ZIP + 4: **BOYLSTON, MA 01505**

D Employer identification number: **04-1988945**

E Telephone number: **(508) 869-6111**

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)

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? **N/A** Yes No (If "No," attach a list)

H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No

I Enter 4-digit GEN

M Check if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

G Web site: **WWW.TOWERHILLGB.ORG.**

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

K Check here if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return

L Gross receipts Add lines 6b, 8b, 9b, and 10b to line 12: **3,019,176.**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances

Revenue		Expenses		Net Assets	
1	Contributions, gifts, grants, and similar amounts received				
a	Direct public support	1a	632,051.		
b	Indirect public support	1b			
c	Government contributions (grants)	1c			
d	Total (add lines 1a through 1c) (cash \$ 600,515. noncash \$ 31,536.)	1d	632,051.		
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	397,326.		
3	Membership dues and assessments	3	280,109.		
4	Interest on savings and temporary cash investments	4			
5	Dividends and interest from securities	5	222,591.		
6a	Gross rents SEE STATEMENT 1	6a	194,549.		
b	Less rental expenses	6b			
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c	194,549.		
7	Other investment income (describe)	7			
8a	Gross amount from sale of assets other than inventory	(A) Securities	852,042.	8a	
b	Less cost or other basis and sales expenses	(B) Other	983,090.	8b	
c	Gain or (loss) (attach schedule)		<131,048.>	8c	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))		STMT 2	8d	<131,048.>
9	Special events and activities (attach schedule)				
a	Gross revenue (not including \$ reported on line 9b) of contributions	9a			
b	Less direct expenses other than fundraising expenses	9b			
c	Net income or (loss) from special events (subtract line 9b from line 9a)			9c	
10a	Gross sales of inventory, real estate, and allowances	10a	438,187.		
b	Less cost of goods sold	10b	416,890.		
c	Gross profit on sales of inventory (attach schedule) (subtract line 10b from line 10a)		STMT 3	10c	21,297.
11	Other revenue (from Part VII, line 103)	11	2,321.		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	1,619,196.		
13	Program services (from line 44, column (B))	13	955,947.		
14	Management and general (from line 44, column (C))	14	989,000.		
15	Fundraising (from line 44, column (D))	15			
16	Payments to affiliates (attach schedule)	16			
17	Total expenses (add lines 16 and 44, column (A))	17	1,944,947.		
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	<325,751.>		
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	17,207,944.		
20	Other changes in net assets or fund balances (attach explanation)	20	<749,807.>		
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	16,132,386.		

SCANNED JUN 17 02

RECEIVED
MAY 12 2002
COGEN, UT

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

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
22 Grants and allocations (attach schedule) cash \$ <u>10,431.</u> noncash \$ _____	22 10,431.	10,431.	STATEMENT 8	
23 Specific assistance to individuals (attach schedule)	23			
24 Benefits paid to or for members (attach schedule)	24			
25 Compensation of officers, directors, etc	25 96,049.	0.	96,049.	0.
26 Other salaries and wages	26 714,717.	416,656.	298,061.	
27 Pension plan contributions	27			
28 Other employee benefits	28 81,274.	2,337.	78,937.	
29 Payroll taxes	29 52,051.	22,876.	29,175.	
30 Professional fundraising fees	30			
31 Accounting fees	31 26,070.		26,070.	
32 Legal fees	32			
33 Supplies	33 31,004.	20,539.	10,465.	
34 Telephone	34			
35 Postage and shipping	35			
36 Occupancy	36			
37 Equipment rental and maintenance	37 3,363.	2,039.	1,324.	
38 Printing and publications	38 32,516.		32,516.	
39 Travel	39 20,264.	17,012.	3,252.	
40 Conferences, conventions, and meetings	40 4,517.	4,517.		
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 447,316.	152,088.	295,228.	
43 Other expenses not covered above (itemize)				
a _____	43a			
b _____	43b			
c _____	43c			
d _____	43d			
e SEE STATEMENT 6	43e 425,375.	307,452.	117,923.	
44 Total functional expenses (add lines 22 through 43) Organizations completing columns (B)-(D), carry these totals to lines 13-15	44 1,944,947.	955,947.	989,000.	0.

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

What is the organization's primary exempt purpose? **SEE STATEMENT 7**

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)

a THE SOCIETY MAINTAINS A LIBRARY AND RESOURCE CENTER FOR HORTICULTURAL MATTERS IN ADDITION TO SPONSORING SHOWS, EXHIBITS, LECTURES AND TOURS ALL OF WHICH ARE AVAILABLE TO THE GENERAL PUBLIC. (Grants and allocations \$ 10,431.)	955,947.
b _____ (Grants and allocations \$ _____)	
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services (attach schedule) (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	955,947.

Part IV Balance Sheets

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
Assets	45 Cash - non-interest-bearing	10,652.	45	38,967.
	46 Savings and temporary cash investments	1,742,456.	46	1,284,675.
	47 a Accounts receivable	47a 79,583.		
	b Less allowance for doubtful accounts	47b	47c	79,583.
	48 a Pledges receivable	48a 362,740.		
	b Less allowance for doubtful accounts	48b	48c	362,740.
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees		50	
	51 a Other notes and loans receivable	51a		
	b Less allowance for doubtful accounts	51b	51c	
	52 Inventories for sale or use	115,542.	52	126,570.
	53 Prepaid expenses and deferred charges	16,722.	53	27,462.
	54 Investments - securities STMT 9 STMT 10 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV	5,842,142.	54	5,069,066.
	55 a Investments - land, buildings, and equipment: basis	55a		
	b Less accumulated depreciation	55b	55c	
56 Investments - other		56		
57 a Land, buildings, and equipment: basis	57a 12,615,330.			
b Less accumulated depreciation	57b 3,191,933.	57c	9,423,397.	
58 Other assets (describe ► ACCRUED INTEREST RECEIVABLE)	5,182.	58	0.	
59 Total assets (add lines 45 through 58) (must equal line 74)	17,527,336.	59	16,412,460.	
Liabilities	60 Accounts payable and accrued expenses	140,006.	60	124,539.
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees		63	
	64 a Tax-exempt bond liabilities		64a	
	b Mortgages and other notes payable		64b	
	65 Other liabilities (describe ► SEE STATEMENT 11)	179,386.	65	155,535.
66 Total liabilities (add lines 60 through 65)	319,392.	66	280,074.	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	67 Unrestricted	13,528,561.	67	12,583,927.
	68 Temporarily restricted	826,470.	68	629,152.
	69 Permanently restricted	2,852,913.	69	2,919,307.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds		72	
	73 Total net assets or fund balances (add lines 67 through 69 OR lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	17,207,944.	73	16,132,386.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73)	17,527,336.	74	16,412,460.

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.

Part VII Analysis of Income-Producing Activities (See Specific Instructions on page 32)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
Note Enter gross amounts unless otherwise indicated					
93 Program service revenue					
a SHOWS AND EXHIBITIONS					18,687.
b LECTURES					84,931.
c TRIPS					9,547.
d EVENTS					188,443.
e GENERAL ADMISSION					95,718.
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					280,109.
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	222,591.	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property	900002	194,549.			
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory			18	<131,048.>	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					21,297.
103 Other revenue					
a MISCELLANEOUS					2,321.
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		194,549.		91,543.	701,053.
105 Total (add line 104, columns (B), (D), and (E))					987,145.

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See Specific Instructions on page 32)

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)
93	PROGRAM RELATED FEES RECEIVED TO EDUCATE AND ENHANCE THE KNOWLEDGE OF THE GENERAL PUBLIC IN HORTICULTURAL MATTERS AND FOR THE PRESERVATION OF HORTICULTURAL MATERIALS.
94	
102	
103	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See Specific Instructions on page 33)

(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
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See Specific Instructions on page 33)

- (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

completing schedules and statements, and to the best of my knowledge and belief it is true information of which preparer has any knowledge

9-2002 Karen J. Hoffman Treasurer

SCHEDULE A
(Form 990 or 990-EZ)

Organization Exempt Under Section 501(c)(3)

OMB No 1545-0047

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

2001

Supplementary Information-(See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Department of the Treasury
Internal Revenue Service

Name of the organization **WORCESTER COUNTY HORTICULTURAL SOCIETY** Employer identification number **04 1988945**

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
NONE				

Total number of other employees paid over \$50,000 ▶ **0**

Part II 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
T-FORD COMPANY, INC. 118 TENNEY STREET, GEORGETOWN, MA 01833	CONSTRUCTION	232,290.
GEI CONSULTANTS, INC. 1021 MAIN STREET, WINCHESTER, MA 01890	ENGINEERING SERVICES	71,643.

Total number of others receiving over \$50,000 for professional services ▶ **0**

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 ▶ \$ _____ \$ _____ (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B)
- 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?
 - b Lending of money or other extension of credit?
 - c Furnishing of goods, services, or facilities?
 - d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? **SEE PART V, FORM 990**
 - e Transfer of any part of its income or assets?
- 3 Does the organization make grants for scholarships, fellowships, student loans, etc ? (See Note below)
- 4 Do you have a section 403(b) annuity plan for your employees?

1		X
2a		X
2b		X
2c		X
2d	X	
2e		X
3	X	
4		X

Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments **SEE STATEMENT 15**

Part IV Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions)

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 supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 An organization organized and operated to test for public safety Section 509(a)(4) (See page 6 of the instructions)

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12) Use cash method of accounting
 Note You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	890,152.	1,043,738.	2,768,698.	1,326,779.	6,029,367.
16 Membership fees received	259,408.	227,968.	175,854.	149,725.	812,955.
17 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	652,946.	585,289.	492,124.	342,034.	2,072,393.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	349,484.	286,233.	256,831.	221,445.	1,113,993.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization a benefit and either paid to it or expended on its behalf					
21 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.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	2,983.	2,366.	1,831.	2,711.	9,891.
23 Total of lines 15 through 22	2,154,973.	2,145,594.	3,695,338.	2,042,694.	10,038,599.
24 Line 23 minus line 17	1,502,027.	1,560,305.	3,203,214.	1,700,660.	7,966,206.
25 Enter 1% of line 23	21,550.	21,456.	36,953.	20,427.	
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a 159,324.
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 1997 through 2000 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 1,500,368.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 7,966,206.
d Add: Amounts from column (e) for lines 18 1,113,993. 19 22 9,891. 26b 1,500,368.					26d 2,624,252.
e Public support (line 26c minus line 26d total)					26e 5,341,954.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 67.0577%
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A				
	(2000)	(1999)	(1998)	(1997)	
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 11, 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: N/A	(2000)	(1999)	(1998)	(1997)	
c Add: Amounts from column (e) for lines 15 16 17 20 21					27c N/A
d Add: Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants For an organization described in line 10, 11, or 12, that received any unusual grants during 1997 through 2000, 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

NONE

Part V Private School Questionnaire (See page 7 of the instructions) N/A
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

		Yes	No
29	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?		
30	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?		
31	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.)		

32	Does the organization maintain the following		
a	Records indicating the racial composition of the student body, faculty, and administrative staff?	32a	
b	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?	32b	
c	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?	32c	
d	Copies of all material used by the organization or on its behalf to solicit contributions? If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement.)	32d	

33	Does the organization discriminate by race in any way with respect to		
a	Students' rights or privileges?	33a	
b	Admissions policies?	33b	
c	Employment of faculty or administrative staff?	33c	
d	Scholarships or other financial assistance?	33d	
e	Educational policies?	33e	
f	Use of facilities?	33f	
g	Athletic programs?	33g	
h	Other extracurricular activities? If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement.)	33h	

34 a	Does the organization receive any financial aid or assistance from a governmental agency?	34a	
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.	34b	
35	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	35	

Part VI-A Lobbying Expenditures by Electing Public Charities (See page 9 of the instructions) N/A
 (To be completed ONLY by an eligible organization that filed Form 5768)

Check a if the organization belongs to an affiliated group Check b if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred)		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
		N/A	
36 Total lobbying expenditures to influence public opinion (grassroots lobbying)	36		
37 Total lobbying expenditures to influence a legislative body (direct lobbying)	37		
38 Total lobbying expenditures (add lines 36 and 37)	38		
39 Other exempt purpose expenditures	39		
40 Total exempt purpose expenditures (add lines 38 and 39)	40		
41 Lobbying nontaxable amount. Enter the amount from the following table -			
If the amount on line 40 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		
42 Grassroots nontaxable amount (enter 25% of line 41)	42		
43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43		
44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44		

Caution If there is an amount on either line 43 or line 44, you must file Form 4720

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
45 Lobbying nontaxable amount					0.
46 Lobbying ceiling amount (150% of line 45(e))					0.
47 Total lobbying expenditures					0.
48 Grassroots nontaxable amount					0.
49 Grassroots ceiling amount (150% of line 48(e))					0.
50 Grassroots lobbying expenditures					0.

Part VI-B Lobbying Activity by Nonelecting Public Charities (For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions) N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers			
b Paid staff or management (Include compensation in expenses reported on lines c through h)			
c Media advertisements			
d Mailings to members, legislators, or the public			
e Publications, or published or broadcast statements			
f Grants to other organizations for lobbying purposes			
g Direct contact with legislators, their staffs, government officials, or a legislative body			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means			
i Total lobbying expenditures (Add lines c through h)			0.

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

Schedule B
(Form 990, 990-EZ, or
990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No 1545-0047

2001

Name of organization

WORCESTER COUNTY HORTICULTURAL SOCIETY

Employer identification number

04-1988945

Organization type (check one)

Filers of

Section

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust not treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General rule** or a **Special rule** (Note Only a section 501(c)(7), (8), or (10) organization can check box(es) for both the General rule and a Special rule-see instructions)

General Rule-

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor (Complete Parts I and II)

Special Rules-

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms (Complete Parts I and II)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals (Complete Parts I, II, and III)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000 (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose Do not complete any of the Parts unless the General rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year) ▶ \$ _____

Caution Organizations that are not covered by the General rule and/or the Special rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 1 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Schedule B (Form 990, 990-EZ, or 990-PF) (2001)

Name of organization

Employer identification number

WORCESTER COUNTY HORTICULTURAL SOCIETY

04-1988945

Part I Contributors (See Specific Instructions)

(a) No.	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
<u>1</u>	_____	\$ <u>235,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>2</u>	_____	\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>3</u>	_____	\$ <u>60,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
<u>4</u>	_____	\$ <u>15,325.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)
	_____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution)

FORM 990 RENTAL INCOME STATEMENT 1

KIND AND LOCATION OF PROPERTY	ACTIVITY NUMBER	GROSS RENTAL INCOME
ORGANIZATION'S FACILITIES	1	194,549.
TOTAL TO FORM 990, PART I, LINE 6A		194,549.

FORM 990 GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES STATEMENT 2

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
INVESTMENTS	852,042.	983,090.	0.	<131,048.>
TO FORM 990, PART I, LINE 8	852,042.	983,090.	0.	<131,048.>

FORM 990

INCOME AND COST OF GOODS SOLD
INCLUDED ON PART I, LINE 10

STATEMENT 3

INCOME

1. GROSS RECEIPTS	438,187	
2. RETURNS AND ALLOWANCES		
3. LINE 1 LESS LINE 2		438,187
4. COST OF GOODS SOLD (LINE 13)	416,890	
5. GROSS PROFIT (LINE 3 LESS LINE 4)		21,297

COST OF GOODS SOLD

6. INVENTORY AT BEGINNING OF YEAR	136,116	
7. MERCHANDISE PURCHASED	233,955	
8. COST OF LABOR	147,582	
9. MATERIALS AND SUPPLIES	13,740	
10. OTHER COSTS	12,067	
11. ADD LINES 6 THROUGH 10		543,460
12. INVENTORY AT END OF YEAR	126,570	
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12).		416,890

FORM 990 COST OF GOODS SOLD - OTHER COSTS STATEMENT 4

DESCRIPTION	AMOUNT
PAYROLL TAXES	12,067.
TOTAL INCLUDED ON FORM 990, PART I, LINE 10B	12,067.

FORM 990 OTHER CHANGES IN NET ASSETS OR FUND BALANCES STATEMENT 5

DESCRIPTION	AMOUNT
UNREALIZED GAIN/LOSS ON INVESTMENTS	<749,807.>
TOTAL TO FORM 990, PART I, LINE 20	<749,807.>

FORM 990 OTHER EXPENSES STATEMENT 6

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
ADVERTISING	113,372.	106,814.	6,558.	
DUES AND SUBSCRIPTIONS	8,253.	5,610.	2,643.	
INSURANCE	26,170.		26,170.	
LIBRARY EXPENSES	1,225.	1,225.		
PROFESSIONAL FEES AND CONTRACT SERVICES	68,854.	28,485.	40,369.	
REAL ESTATE TAXES	8,824.	5,546.	3,278.	
MISCELLANEOUS	23,758.	5,699.	18,059.	
TELEPHONE AND UTILITIES	76,891.	61,432.	15,459.	
SPECIAL EVENTS	30,223.	30,223.		
PRIZES AND AWARDS	9,596.	9,596.		
UNCOLLECTIBLE ACCOUNTS	4,519.		4,519.	
REPAIRS, MAINTENANCE AND SECURITY	53,690.	52,822.	868.	
TOTAL TO FM 990, LN 43	425,375.	307,452.	117,923.	

FORM 990 STATEMENT OF ORGANIZATION'S PRIMARY EXEMPT PURPOSE STATEMENT 7
PART III

EXPLANATION

AN EDUCATIONAL ORGANIZATION FOR THE PURPOSE OF ADVANCING THE SCIENCE AND ENCOURAGING AND IMPROVING THE PRACTICE OF HORTICULTURE

FORM 990 CASH GRANTS AND ALLOCATIONS STATEMENT 8

CLASSIFICATION	DONEE'S NAME	DONEE'S ADDRESS	DONEE'S RELATIONSHIP	AMOUNT
SCHOLARSHIP	PROVIDED TO 3 STUDENTS	N/A	NONE	10,431.
TOTAL INCLUDED ON FORM 990, PART II, LINE 22				10,431.

FORM 990 NON-GOVERNMENT SECURITIES STATEMENT 9

SECURITY DESCRIPTION	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	OTHER SECURITIES	TOTAL NON-GOV'T SECURITIES
CORPORATE STOCKS	3,280,809.				3,280,809.
CORPORATE BONDS		103,593.			103,593.
MUTUAL FUNDS			1,630,507.		1,630,507.
TO 990, LN 54 COL B	3,280,809.	103,593.	1,630,507.		5,014,909.

FORM 990 GOVERNMENT SECURITIES STATEMENT 10

DESCRIPTION	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
GOVERNMENT OBLIGATIONS	54,157.		54,157.
TOTAL TO FORM 990, LINE 54, COL B	54,157.		54,157.

FORM 990 OTHER LIABILITIES STATEMENT 11

DESCRIPTION	AMOUNT
RENTAL AND SECURITY DEPOSITS	155,535.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	155,535.

FORM 990 OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 12

DESCRIPTION	AMOUNT
COST OF GOODS SOLD	416,890.
TOTAL TO FORM 990, PART IV-A	416,890.

FORM 990 OTHER EXPENSES NOT INCLUDED ON FORM 990 STATEMENT 13

DESCRIPTION	AMOUNT
COST OF GOOD SOLD	416,890.
TOTAL TO FORM 990, PART IV-B	416,890.

FORM 990

PART V - LIST OF OFFICERS, DIRECTORS,
TRUSTEES AND KEY EMPLOYEES

STATEMENT 14

NAME AND ADDRESS	TITLE AND AVRG HRS/WK	COMPEN- SATION	EMPLOYEE BEN PLAN CONTRIB	EXPENSE ACCOUNT
DALE R. HARGER 120 BAYSTATE ROAD WORCESTER, MA	PRESIDENT 2	0.	0.	0.
SUSAN DUMAINE 8 HIDDEN ROAD WESTON, MA	TRUSTEE 2	0.	0.	0.
ALLEN A. KRAUSE 247 WEST STREET NORTHBORO, MA	TREASURER 2	0.	0.	0.
BARBARA BOOTH 7 PAUL REVERE ROAD WORCESTER, MA	TRUSTEE 2	0.	0.	0.
W. ROBERT MILL 708 RIVER ROAD KENNEBUNKPORT, ME	TRUSTEE 2	0.	0.	0.
INGRID J. MACH 7 FRONT STREET MAYNARD, MA	TRUSTEE 2	0.	0.	0.
ISABEL K. ARMS 30 JULIO DRIVE SHREWSBURY, MA	TRUSTEE 2	0.	0.	0.
GALE Y. MORGAN 19 WHEELER AVENUE WORCESTER, MA	VICE PRESIDENT 2	0.	0.	0.
JEREMY F. O'CONNELL, ESQ 7 WILTSHIRE DRIVE WORCESTER, MA	VICE PRESIDENT 2	0.	0.	0.
PHILIP C. BEALS 2 CHESTNUT HILL ROAD SOUTHBOROUGH, MA	TRUSTEE 2	0.	0.	0.
WILLIAM S. BIGELOW 540 WEST MAIN STREET NORTHBOROUGH, MA	TRUSTEE 2	0.	0.	0.

WORCESTER COUNTY HORTICULTURAL SOCIETY

04-1988945

KIM CIBOROWSKI 160 LAFAYETTE ROAD RYE, NH	TRUSTEE 2	0.	0.	0.
ALLEN D. BERRY 89 CROSS STREET BOYLSTON, MA	TRUSTEE 2	0.	0.	0.
SCOTT EWING 333 FEARRINGTON POST PITTSBORO, NC	TRUSTEE 2	0.	0.	0.
VINCENT J. HOFFMAN 44 METCALF STREET WORCESTER, MA	TRUSTEE 2	0.	0.	0.
BETTY GIFFORD 37 CATARACT STREET WORCESTER, MA	TRUSTEE 2	0.	0.	0.
KENNETH B. HEDENBURG 24 WAYLAND CIRCLE HOLDEN, MA	ASSISTANT TREASURER 2	0.	0.	0.
R. WAYNE MEZITT 25 PHIPPS STREET HOPKINTON, MA	TRUSTEE 2	0.	0.	0.
MRS. PETER H. WILLIAMS 128 BRIGHAM HILL ROAD NORTH GRAFTON, MA	TRUSTEE 2	0.	0.	0.
RICHARD W. DEARBORN 500 SOUTH ROAD HOLDEN, MA	TRUSTEE 2	0.	0.	0.
RUSSELL E. FULLER 55 CENTRAL STREET BOYLSTON, MA	TRUSTEE 2	0.	0.	0.
P. ROBERT SCAGNETTI 7 CRESTVIEW DRIVE SOUTHBORO, MA	TRUSTEE 2	0.	0.	0.
ANITA HOOKER 5 HARVARD ROAD BOLTON, MA	TRUSTEE 2	0.	0.	0.
TAY ANN JAY 33 COMMONWEALTH AVENUE BOSTON, MA	TRUSTEE 2	0.	0.	0.

WORCESTER COUNTY HORTICULTURAL SOCIETY

04-1988945

PAUL E. ROGERS BOX 444, RFD 1 CHARLTON, MA	TRUSTEE 2	0.	0.	0.
JOAN BLOOM 46 DRURY LANE WORCESTER, MA	TRUSTEE 2	0.	0.	0.
MRS. H. PAUL BUCKINGHAM, III 650 SOUTH ROAD HOLDEN, MA	SECRETARY 2	0.	0.	0.
MRS. FRANK CALLAHAN 5 MASSACHUSETTS AVE WORCESTER, MA	TRUSTEE 2	0.	0.	0.
JOANNE DEMOURA 10 BUTTERNUT HILL ROAD WORCESTER, MA	TRUSTEE 2	0.	0.	0.
JOYCE I. FULLER 55 CENTRAL STREET BOYLSTON, MA	TRUSTEE 2	0.	0.	0.
MRS. BETSY DEMALLIE 13 LOST OAK ROAD WEST BOYLSTON, MA	TRUSTEE 2	0.	0.	0.
MRS. KATHLEEN FARBER 16 KENILWORTH ROAD WORCESTER, MA	TRUSTEE 2	0.	0.	0.
MRS. JEAN D. JONES 122 MALDEN STREET WORCESTER, MA	TRUSTEE 2	0.	0.	0.
MRS. MARIJANE TUOHY 105 ALBION ROAD WELLESLEY, MA	TRUSTEE 2	0.	0.	0.
FRANK STREETER 135 BULL HILL ROAD LANCASTER, MA	TRUSTEE 2	0.	0.	0.
LINWOOD ERSKINE 23 TROWBRIDGE RD WESTON, MA 01609	TRUSTEE 2	0.	0.	0.
MICHAEL MACH 15 WINTER STREET LINCOLN, MA 01773	TRUSTEE 2	0.	0.	0.

WORCESTER COUNTY HORTICULTURAL SOCIETY

04-1988945

VIRGINIA HILL 188 VILLAGE AVE DEDHAM, MA	TRUSTEE 2	0.	0.	0.
RUSSELL NADEAU 13 CROSBY ST WEBSTER, MA	TRUSTEE 2	0.	0.	0.
JOHN STODDARD 358 DAVIS STREET NORTHBOROUGH, MA	TRUSTEE 2	0.	0.	0.
JOHN W. TREXLER 16 SCHOOL STREET BOYLSTON, MA	EXECUTIVE DIRECTOR 40	96,049.	2,881.	0.
TOTALS INCLUDED ON FORM 990, PART V		96,049.	2,881.	0.

SCHEDULE A EXPLANATION OF QUALIFICATIONS TO RECEIVE PAYMENTS STATEMENT 15
PART III, LINE 4

APPLICANTS FOR SCHOLARSHIPS MUST BE ENTERING THE JUNIOR OR SENIOR YEAR OF AN UNDERGRADUATE OR GRADUATE DEGREE PROGRAM IN HORTICULTURAL OR A HORTICULTURAL RELATED FIELD AND MUST ALSO BE A RESIDENT OF NEW ENGLAND OR ATTENDING A NEW ENGLAND UNIVERSITY OR COLLEGE.

SCHEDULE A OTHER INCOME STATEMENT 16

DESCRIPTION	2000 AMOUNT	1999 AMOUNT	1998 AMOUNT	1997 AMOUNT
MISCELLANEOUS	2,983.	2,366.	1,831.	2,711.
TOTAL TO SCHEDULE A, LINE 22	2,983.	2,366.	1,831.	2,711.

PART II, LINE 42 - DEPRECIATION

DESCRIPTION	COST	ACCUMULATED DEPRECIATION 12/31/01	NET BOOK VALUE	DEPRECIATION EXPENSE
LAND	746,456	-	746,456	-
LAND IMPROVEMENTS	2,128,158	712,530	1,415,628	77,735
BUILDINGS AND IMPROVEMENTS	7,543,673	1,759,906	5,783,767	284,940
EQUIPMENT	394,586	263,511	131,075	26,909
FURNITURE AND FIXTURES	644,051	412,535	231,516	54,216
MOTOR VEHICLES	52,537	43,451	9,086	3,516
CONSTRUCTION IN PROGRESS	1,105,869	-	1,105,869	-
	<u>12,615,330</u>	<u>3,191,933</u>	<u>9,423,397</u>	<u>447,316</u>