

Return of Organization Exempt from Income Tax

2001

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

Department of the Treasury
Internal Revenue Service

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

A For the 2001 calendar year, or tax year beginning 2001, and ending 20

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

Please use IRS label or print or type See specific instructions

JAPANESE GARDEN SOCIETY OF OREGON
P O BOX 3847
PORTLAND, OR 97208-3847

D Employer Identification Number 93-0511171

E Telephone number (503) 223-1321

F Accounting method: Cash Accrual
 Other (specify) _____

G Web site N/A

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 1,560,499

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

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? Yes No (If no, attach a list. See instructions.)

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

I Enter 4 digit group GEN

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see instructions)

1 Contributions, gifts, grants, and similar amounts received			
a Direct public support	1a	95,854	
b Indirect public support	1b		
c Government contributions (grants)	1c		
d Total (add lines 1a through 1c) (cash \$ <u>91,457</u> noncash \$ <u>4,397</u>)	1d		95,854
2 Program service revenue including government fees and contracts (from Part VII, line 93)	2		716,688
3 Membership dues and assessments	3		194,771
4 Interest on savings and temporary cash investments	4		
5 Dividends and interest from securities	5		68,182
6a Gross rents	6a	2,925	
b Less rental expenses	6b		
c Net rental income or (loss) (subtract line 6b from line 6a)	6c		2,925
7 Other investment income (describe _____)	7		
8a Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
b Less cost or other basis and sales expenses	8a		
c Gain or (loss) (attach schedule)	8b		
d Net gain or (loss) (combine line 8c, columns (A) and (B))	8c		
8d			
9 Special events and activities (attach schedule)			
a Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a	135,534	
b Less direct expenses other than fundraising expenses	9b	121,999	
c Net income or (loss) from special events (subtract line 9b from line 9a)	9c		13,535
10a Gross sales of inventory, less returns and allowances	10a	344,527	
b Less cost of goods sold	10b	192,674	
c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		151,853
11 Other revenue (from Part VII, line 103)	11		2,018
12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		1,245,826
13 Program services (from line 44, column (B))	13		1,036,936
14 Management and general (from line 44, column (C))	14		168,546
15 Fundraising (from line 44, column (D))	15		78,869
16 Payments to affiliates (attach schedule)	16		
17 Total expenses (add lines 16 and 44, column (A))	17		1,284,351
18 Excess or (deficit) for the year (subtract line 17 from line 12)	18		-38,525
19 Net assets or fund balances at beginning of year (from line 73, column (A))	19		4,389,971
20 Other changes in net assets or fund balances (attach explanation) SEE STATEMENT 3	20		-180,816
21 Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		4,170,630

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Part II Statement of Functional Expenses All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others

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 (att sch) (cash \$ _____ non-cash \$ _____)	22			
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24			
25 Compensation of officers, directors, etc.	25 64,064	48,463	10,823	4,778
26 Other salaries and wages	26 599,632	453,608	101,302	44,722
27 Pension plan contributions	27 38,856	29,394	6,564	2,898
28 Other employee benefits	28 58,879	44,541	9,946	4,392
29 Payroll taxes	29 50,657	38,321	8,558	3,778
30 Professional fundraising fees	30			
31 Accounting fees	31			
32 Legal fees	32			
33 Supplies	33 27,101	27,101		
34 Telephone	34 18,409	11,920	6,489	
35 Postage and shipping	35 6,225	6,225		
36 Occupancy	36 20,397	13,208	7,189	
37 Equipment rental and maintenance	37 42,839	42,839		
38 Printing and publications	38			
39 Travel	39 1,824	1,824		
40 Conferences, conventions, and meetings	40			
41 Interest	41			
42 Depreciation, depletion, etc (attach schedule)	42 66,645	66,645		
43 Other expenses not covered above (itemize)				
a SEE STATEMENT 4	43a 288,823	252,847	17,675	18,301
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22-43) Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44 1,284,351	1,036,936	168,546	78,869

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? <input type="checkbox"/> SEE STATEMENT 5	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts but optional for others)
a MAINTENANCE AND IMPROVEMENT OF FORMAL GARDENS DESIGNED TO EDUCATE AND HELP DEVELOP CULTURAL AWARENESS AND SENSITIVITY AND FURTHER CARRY OUT THE ORGANIZATIONS CHARITABLE PURPOSES (Grants and allocations \$ _____)	1,036,936
b _____ (Grants and allocations \$ _____)	
c _____ (Grants and allocations \$ _____)	
d _____ (Grants and allocations \$ _____)	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), program services)	1,036,936

Part IV Balance Sheets (See instructions)

Note		(A)		(B)	
Where required, attached schedules and amounts within the description column should be for end of year amounts only		Beginning of year		End of year	
A ASSETS	45 Cash – non-interest-bearing	59,889	45	37,099	
	46 Savings and temporary cash investments	273,641	46	247,072	
	47a Accounts receivable	47a 1,961			
	b Less allowance for doubtful accounts	47b	6,129	47c	1,961
	48a Pledges receivable	48a 23,050			
	b Less allowance for doubtful accounts	48b	25,938	48c	23,050
	49 Grants receivable			49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)			50	
	51a Other notes & loans receivable (attach sch)	51a			
	b Less allowance for doubtful accounts	51b		51c	
	52 Inventories for sale or use		171,686	52	121,787
	53 Prepaid expenses and deferred charges		72,480	53	60,286
	54 Investments – securities (attach schedule)	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	55a Investments – land, buildings, & equipment basis	55a			
	b Less accumulated depreciation (attach schedule)	55b		55c	
56 Investments – other (attach schedule)	SEE STMT 6	2,153,409	56	1,768,537	
57a Land, buildings, and equipment basis	57a 2,528,770				
b Less accumulated depreciation (attach schedule) STATEMENT 7	57b 626,033	1,719,374	57c	1,902,737	
58 Other assets (describe ▶ SEE STATEMENT 8)			58	38,052	
59 Total assets (add lines 45 through 58) (must equal line 74)		4,482,546	59	4,200,581	
L LIABILITIES	60 Accounts payable and accrued expenses	92,575	60	29,951	
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a Tax exempt bond liabilities (attach schedule)		64a		
	b Mortgages and other notes payable (attach schedule)		64b		
	65 Other liabilities (describe ▶)		65		
	66 Total liabilities (add lines 60 through 65)		92,575	66	29,951
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	3,414,076	67	3,197,524	
	68 Temporarily restricted	361,042	68	325,112	
	69 Permanently restricted	614,853	69	647,994	
	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 and column (B) must equal line 21)	4,389,971	73	4,170,630	
	74 Total liabilities and net assets/fund balances (add lines 66 and 73)	4,482,546	74	4,200,581	

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.

BAA

Part VII Analysis of Income-Producing Activities (See instructions)

Note Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a GATE RECEIPTS					716,688
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					194,771
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities			14	68,182	
97 Net rental income or (loss) from real estate					
a debt financed property					
b not debt financed property			16	2,925	
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events			1	13,535	
102 Gross profit or (loss) from sales of inventory					151,853
103 Other revenue a					
b OTHER			1	2,018	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				86,660	1,063,312
105 Total (add line 104, columns (B), (D), and (E))					1,149,972

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 instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
	SEE STATEMENT 12

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions)

- a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
- b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions)

Under penalties of perjury, I declare that I have prepared 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

5/10/02
Date

resident

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 Supplementary Information – (See separate instructions)

2001

Department of the Treasury
Internal Revenue Service

Supplementary Information – (see separate instructions)

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

Name of the Organization

JAPANESE GARDEN SOCIETY OF OREGON

Employer Identification Number

93-0511171

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See 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 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
PATRICK O'LEARY PORTLAND, OREGON	COMPUTER CONSULTANT	51,260
CC&L ROOFING PORTLAND, OREGON	ROOFING REPAIR	63,702

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

Part III Statements About Activities (See 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 \rightarrow \$ <u> </u> N/A <u> </u> (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI A. Other organizations checking "Yes," must complete Part VI-B and attach a statement giving a detailed description of the lobbying activities		X
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?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc? (See Note below)		X
4 Do you have a section 403(b) annuity plan for your employees?		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		

Part IV Reason for Non-Private Foundation Status (See 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 \rightarrow _____
- 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)
- 11 a 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)
- 11 b 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 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 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)	154,875	129,324	422,602	462,174	1,168,975
16 Membership fees received	179,816	188,932	176,392	158,481	703,621
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	876,833	834,377	853,990	576,281	3,141,481
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	85,992	56,773	36,716	26,250	205,731
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's 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 SEE STMT 13	11,199	20,581	11,950	28,268	71,998
23 Total of lines 15 through 22	1,308,715	1,229,987	1,501,650	1,251,454	5,291,806
24 Line 23 minus line 17	431,882	395,610	647,660	675,173	2,150,325
25 Enter 1% of line 23	13,087	12,300	15,017	12,515	
26 Organizations described on lines 10 or 11. a Enter 2% of amount in column (e), line 24					26a 43,007
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 130,886
c Total support for Section 509(a)(1) test Enter line 24, column (e)					26c 2,150,325
d Add Amounts from column (e) for lines	18 205,731	19 71,998	26b 130,886		26d 408,615
e Public support (line 26c minus line 26d total)					26e 1,741,710
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 81.00 %
27 Organizations described on line 12 N/A					
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 (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 (2000) _____ (1999) _____ (1998) _____ (1997) _____					
c Add Amounts from column (e) for lines	15 _____	16 _____	17 _____	20 _____	21 _____
d Add Line 27a total _____ and line 27b total _____					27c _____
e Public support (line 27c total minus line 27d total)					27d _____
f Total support for section 509(a)(2) test Enter amount from line 23, column (e)					27e _____
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27f _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27g _____ %

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

Part V Private School Questionnaire (See instructions)
 (To be completed Only by schools that checked the box on line 6 in Part IV)

N/A

	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?		
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
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) ----- -----		
33 Does the organization discriminate by race in any way with respect to		
a Students' rights or privileges?		
b Admissions policies?		
c Employment of faculty or administrative staff?		
d Scholarships or other financial assistance?		
e Educational policies?		
f Use of facilities?		
g Athletic programs?		
h Other extracurricular activities? If you answered 'Yes' to any of the above, please explain (If you need more space, attach a separate statement) ----- -----		
34a Does the organization receive any financial aid or assistance from a governmental agency?		
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		
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		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions)
 (To be completed **Only** by an eligible organization that filed Form 5768)

N/A

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		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term 'expenditures' means amounts paid or incurred)			
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		
	Over \$500,000 but not over \$1,000,000		
	Over \$1,000,000 but not over \$1,500,000		
	Over \$1,500,000 but not over \$17,000,000		
	Over \$17,000,000		
	The lobbying nontaxable amount is --		
	20% of the amount on line 40		
	\$100,000 plus 15% of the excess over \$500,000		
	\$175,000 plus 10% of the excess over \$1,000,000	41	
	\$225,000 plus 5% of the excess over \$1,500,000		
	\$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)

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

Part VI-B Lobbying Activity by Nonelecting Public Charities
 (For reporting only by organizations that did not complete Part VI A) (See instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- 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)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	

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

JAPANESE GARDEN SOCIETY OF OREGON

Employer Identification Number

93-0511171

Organization type (check one)

Filers of

Form 990 or 990 EZ

Section:

- 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 **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)

BAA

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

Name of Organization

Employer Identification Number

JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

Part I Contributors (see instructions)

(a) Number	(b) Name, address and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	----- ----- -----	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)
-----	----- ----- -----	\$ -----	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is noncash contribution)

Name of Organization

Employer Identification Number

JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

Part II Noncash Property

(a) No from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (see instructions)	(d) Date received
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----
-----	----- ----- ----- -----	\$-----	-----

Name of Organization

Employer Identification Number

JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

Part III Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations aggregating more than \$1,000 for the year (Complete cols (a) through (e) and the following line entry)

For organizations completing Part III, enter total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year (enter this information once - see instructions) > \$

Table with 4 main columns: (a) No. from Part I, (b) Purpose of gift, (c) Use of gift, (d) Description of how gift is held. Includes sub-sections for (e) Transfer of gift with fields for Transferee's name, address, and ZIP + 4, and Relationship of transferor to transferee. The table is repeated four times.

JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

STATEMENT 1
FORM 990, PART I, LINE 9
NET INCOME (LOSS) FROM SPECIAL EVENTS

SPECIAL EVENTS	GROSS RECEIPTS	LESS CONTRI-BUTIONS	GROSS REVENUE	LESS DIRECT EXPENSES	NET INCOME (LOSS)
INTERIORS SHOW	56,093	0	56,093	51,893	4,200
ART FESTIVAL	42,468	0	42,468	43,726	-1,258
VARIOUS EVENTS	36,973	0	36,973	26,380	10,593
TOTALS	<u>\$ 135,534</u>	<u>\$ 0</u>	<u>\$ 135,534</u>	<u>\$ 121,999</u>	<u>\$ 13,535</u>

STATEMENT 2
FORM 990, PART I, LINE 10
GROSS PROFIT (LOSS) FROM SALES OF INVENTORY

GIFTS AND SOUVENIRS	\$ 344,527
GROSS SALES	<u>\$ 344,527</u>
LESS RETURNS & ALLOWANCES	0
NET SALES	<u>\$ 344,527</u>
LESS COST OF GOODS SOLD	192,674
GROSS PROFIT FROM SALES OF INVENTORY	<u>\$ 151,853</u>

STATEMENT 3
FORM 990, PART I, LINE 20
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

NET DECLINE IN FMV OF INVESTMENTS	\$ -180,816
TOTAL	<u>\$ -180,816</u>

STATEMENT 4
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
CONTRACT LABOR	50,250	35,175	10,049	5,026
FEES AND LICENSE	22,598	22,598		
INSURANCE	30,504	22,878	7,626	
MEMBERSHIP	36,578	36,578		
OTHER	71,434	58,159		13,275
PROMOTION AND ADVERTISING	73,924	73,924		
SECURITY	3,535	3,535		
TOTAL	<u>\$ 288,823</u>	<u>\$ 252,847</u>	<u>\$ 17,675</u>	<u>\$ 18,301</u>

JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

**STATEMENT 5
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

TO MAINTAIN, IMPROVE, OPERATE & ADMINISTER A JAPANESE GARDEN FOR EDUCATIONAL, SCIENTIFIC, CULTURAL, AND LITERARY PURPOSES

**STATEMENT 6
FORM 990, PART IV, LINE 56
INVESTMENTS - OTHER**

DESCRIPTION OF INVESTMENT	VALUATION METHOD	BOOK VALUE
MUTUAL FUNDS-CASH EQUIVALENTS	MARKET VALUE	\$ 194,231
COMMON STOCK	MARKET VALUE	904,900
BONDS	MARKET VALUE	592,348
CONVERTIBLE SECURITIES	MARKET VALUE	77,058
	TOTAL	<u>\$ 1,768,537</u>

**STATEMENT 7
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT**

CATEGORY	BASIS	ACCUM DEPREC.	BOOK VALUE
AUTOMOBILES / TRANSPORTATION EQUIPMENT	\$ 138,023	\$ 4,463	\$ 133,560
MACHINERY AND EQUIPMENT	267,242	123,571	143,671
BUILDINGS	1,465,273	497,999	967,274
LAND	658,232		658,232
	TOTAL	<u>\$ 626,033</u>	<u>\$ 1,902,737</u>

**STATEMENT 8
FORM 990, PART IV, LINE 58
OTHER ASSETS**

RECEIVABLE FROM AFFILIATE	\$ 38,052
	TOTAL <u>\$ 38,052</u>

**STATEMENT 9
FORM 990, PART IV-A, LINE B(4)
OTHER AMOUNTS**

INCOME FROM CONSOLIDATED ENTITIES	\$ 157
	TOTAL <u>\$ 157</u>

JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

STATEMENT 10
FORM 990, PART IV-B, LINE B(4)
OTHER AMOUNTS

EXPENSES FROM CONSOLIDATED ENTITIES

TOTAL	\$	26,265
	\$	<u>26,265</u>

STATEMENT 11
FORM 990, PART V
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
WORTH CALDWELL PO BOX 3847 PORTLAND, OR 97208	CHAIRMAN PART-TIME	\$ 0	\$ 0	\$ 0
SHERMAN KELLAR PO BOX 3847 PORTLAND, OR 97208	PRESIDENT PART-TIME	0	0	0
FRANK PIANCENTINI PO BOX 3847 PORTLAND, OR 97208	PRESIDENT-ELECT PART-TIME	0	0	0
JIM LARPENTUER PO BOX 3847 PORTLAND, OR 97208	VICE PRESIDENT PART-TIME	0	0	0
BOB WISE PO BOX 3847 PORTLAND, OR 97208	VICE PRESIDENT PART-TIME	0	0	0
DEE ROSS PO BOX 3847 PORTLAND, OR 97208	SECRETARY PART-TIME	0	0	0
PERRY HOLLAND PO BOX 3847 PORTLAND, OR 97208	TREASURER PART-TIME	0	0	0
HIDE AIZAWA PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0	0	0
SANDRA CATLETT PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0	0	0
DAVE CHAMBERS PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0	0	0

JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

STATEMENT 11 (CONTINUED)
 FORM 990, PART V
 LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	CONTRI- BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
MAGGIE DRAKE PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	\$ 0	\$ 0	\$ 0
LINDA FROMM PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0	0	0
JOHN HALL PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0	0	0
CRAIG JOHNSON PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0	0	0
JEFF JOHNSON PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0	0	0
JILL KIRK PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0	0	0
DUKE MANKERTZ PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0	0	0
GARY WHITE PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0	0	0
MAUREEN SANCHEZ PO BOX 3847 PORTLAND, OR 97208	EXEC DIRECTOR FULL-TIME	64,064	8,121	0
TOTAL		\$ 64,064	\$ 8,121	\$ 0

STATEMENT 12
 FORM 990, PART VIII
 RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE #	EXPLANATION OF ACTIVITIES
93A	THE SOCIETY COLLECTS A SMALL FEE FOR THE ADMISSION OF THE GENERAL PUBLIC TO THE GARDEN
94	THE SOCIETY COLLECTS DUES FROM ITS MEMBERS TO SUPPORT ITS EXEMPT ACTIVITIES

JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

STATEMENT 12 (CONTINUED)
 FORM 990, PART VIII
 RELATIONSHIP OF ACTIVITIES TO THE ACCOMPLISHMENT OF EXEMPT PURPOSES

LINE #	EXPLANATION OF ACTIVITIES
102	SALES OF GIFTS AND SOUVENIR ITEMS TO ENHANCE PUBLIC'S AWARENESS OF THE JAPANESE GARDEN

STATEMENT 13
 SCHEDULE A, PART IV-A, LINE 22
 OTHER INCOME

DESCRIPTION	(A) 2000	(B) 1999	(C) 1998	(D) 1997	(E) TOTAL
FUND-RAISING EVENTS	\$ 8,472	\$ 19,943	\$ 10,369	\$ 26,703	\$ 65,487
OTHER	2,727	638	1,581	1,565	6,511
TOTAL	<u>\$ 11,199</u>	<u>\$ 20,581</u>	<u>\$ 11,950</u>	<u>\$ 28,268</u>	<u>\$ 71,998</u>