

Return of Organization Exempt from Income Tax

2003

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 2003 calendar year, or tax year beginning, 2003, and ending

- 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

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? H (b) If 'Yes,' enter number of affiliates H (c) Are all affiliates included? H (d) Is this a separate return filed by an organization covered by a group ruling?

G Web site: WWW.JAPANESEGARDEN.COM

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.

I Group Exemption Number M Check if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 1,496,047.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

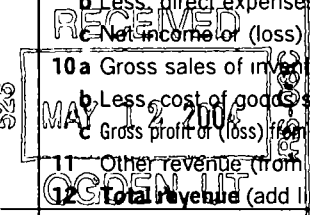
Table with columns for Revenue, Expenses, and Assets. Rows include: 1 Contributions, gifts, grants, and similar amounts received; 2 Program service revenue including government fees and contracts; 3 Membership dues and assessments; 4 Interest on savings and temporary cash investments; 5 Dividends and interest from securities; 6a Gross rents; 6b Less rental expenses; 6c Net rental income or (loss); 7 Other investment income; 8a Gross amount from sales of assets other than inventory; 8b Less cost or other basis and sales expenses; 8c Gain or (loss); 8d Net gain or (loss); 9 Special events and activities; 9a Gross revenue; 9b Less direct expenses; 9c Net income or (loss); 10a Gross sales of inventory; 10b Less cost of goods sold; 10c Gross profit or (loss); 11 Other revenue; 12 Total revenue; 13 Program services; 14 Management and general; 15 Fundraising; 16 Payments to affiliates; 17 Total expenses; 18 Excess or (deficit) for the year; 19 Net assets or fund balances at beginning of year; 20 Other changes in net assets or fund balances; 21 Net assets or fund balances at end of year.

REVENUE

EXPENSES

ASSETS

SCANNED MAY 28 2004



**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	72,704.	29,082.	7,270.	36,352.
26 Other salaries and wages	26	624,527.	537,169.	85,713.	1,645.
27 Pension plan contributions	27	42,719.	34,694.	5,697.	2,328.
28 Other employee benefits	28	96,293.	78,203.	12,842.	5,248.
29 Payroll taxes	29	53,217.	43,218.	7,098.	2,901.
30 Professional fundraising fees	30				
31 Accounting fees	31				
32 Legal fees	32				
33 Supplies	33	29,247.	29,247.		
34 Telephone	34	11,437.	9,498.	1,836.	103.
35 Postage and shipping	35	2,337.	2,337.		
36 Occupancy	36	14,098.	11,708.	2,265.	125.
37 Equipment rental and maintenance	37	20,003.	20,003.		
38 Printing and publications	38	237.	237.		
39 Travel	39	2,605.	2,605.		
40 Conferences, conventions, and meetings	40				
41 Interest	41	1,358.		1,358.	
42 Depreciation, depletion, etc (attach schedule)	42	89,223.	89,223.		
43 Other expenses not covered above (itemize)					
a SEE STATEMENT 4	43a	288,306.	260,777.	20,458.	7,071.
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	1,348,311.	1,148,001.	144,537.	55,773.

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 \$ _____)	1,148,001.
b	
c	
d	
e Other program services (Grants and allocations \$ _____)	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	1,148,001.

**Part IV** Balance Sheets (See Instructions)

**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
<b>ASSETS</b>	<b>45</b> Cash – non-interest-bearing	12,030.	<b>45</b>	2,173.
	<b>46</b> Savings and temporary cash investments	164,932.	<b>46</b>	182,825.
	<b>47a</b> Accounts receivable	<b>47a</b> 3,414.		
	<b>b</b> Less: allowance for doubtful accounts	<b>47b</b>	2,944.	<b>47c</b> 3,414.
	<b>48a</b> Pledges receivable	<b>48a</b> 15,140.		
	<b>b</b> Less: allowance for doubtful accounts	<b>48b</b>	29,100.	<b>48c</b> 15,140.
	<b>49</b> Grants receivable		<b>49</b>	
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		<b>50</b>	
	<b>51a</b> Other notes & loans receivable (attach sch)	<b>51a</b>		
	<b>b</b> Less: allowance for doubtful accounts	<b>51b</b>		<b>51c</b>
	<b>52</b> Inventories for sale or use		118,957.	<b>52</b> 113,826.
	<b>53</b> Prepaid expenses and deferred charges		47,894.	<b>53</b> 22,145.
	<b>54</b> Investments – securities (attach schedule)			<b>54</b>
	<b>55a</b> Investments – land, buildings, & equipment basis	<b>55a</b>		
	<b>b</b> Less: accumulated depreciation (attach schedule)	<b>55b</b>		<b>55c</b>
	<b>56</b> Investments – other (attach schedule)	SEE STMT 6	25,394.	<b>56</b> 31,599.
	<b>57a</b> Land, buildings, and equipment: basis	<b>57a</b> 2,685,542.		
<b>b</b> Less: accumulated depreciation (attach schedule)	STATEMENT 7 <b>57b</b> 794,020.	1,901,966.	<b>57c</b> 1,891,522.	
<b>58</b> Other assets (describe ► SEE STATEMENT 8)		1,509,102.	<b>58</b> 1,669,344.	
<b>59 Total assets</b> (add lines 45 through 58) (must equal line 74)		3,812,319.	<b>59</b> 3,931,988.	
<b>LIABILITIES</b>	<b>60</b> Accounts payable and accrued expenses		27,811.	<b>60</b> 30,343.
	<b>61</b> Grants payable			<b>61</b>
	<b>62</b> Deferred revenue			<b>62</b>
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)			<b>63</b>
	<b>64a</b> Tax-exempt bond liabilities (attach schedule)			<b>64a</b>
	<b>b</b> Mortgages and other notes payable (attach schedule)			<b>64b</b>
	<b>65</b> Other liabilities (describe ► SEE STATEMENT 9)			<b>65</b> 15,568.
<b>66 Total liabilities</b> (add lines 60 through 65)		27,811.	<b>66</b> 45,911.	
<b>NET ASSETS OR FUND BALANCES</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74			
	<b>67</b> Unrestricted		2,912,093.	<b>67</b> 3,024,492.
	<b>68</b> Temporarily restricted		199,380.	<b>68</b> 179,050.
	<b>69</b> Permanently restricted		673,035.	<b>69</b> 682,535.
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.			
	<b>70</b> Capital stock, trust principal, or current funds			<b>70</b>
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund			<b>71</b>
<b>72</b> Retained earnings, endowment, accumulated income, or other funds			<b>72</b>	
<b>73 Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19, column (B) must equal line 21)		3,784,508.	<b>73</b> 3,886,077.	
<b>74 Total liabilities and net assets/fund balances</b> (add lines 66 and 73)		3,812,319.	<b>74</b> 3,931,988.	

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 IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)			Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return		
<b>a</b> Total revenue, gains, and other support per audited financial statements	▶	<b>a</b> 1,464,330.	<b>a</b> Total expenses and losses per audited financial statements	▶	<b>a</b> 1,348,311.
<b>b</b> Amounts included on line a but not on line 12, Form 990:			<b>b</b> Amounts included on line a but not on line 17, Form 990:		
(1) Net unrealized gains on investments . . . \$ 6,212.			(1) Donated services and use of facilities \$		
(2) Donated services and use of facilities . . . \$			(2) Prior year adjustments reported on line 20, Form 990 \$		
(3) Recoveries of prior year grants \$			(3) Losses reported on line 20, Form 990 \$		
(4) Other (specify):			(4) Other (specify):		
----- SEE STM 10 \$ 207,358.			----- \$		
Add amounts on lines (1) through (4) ▶		<b>b</b> 213,570.	Add amounts on lines (1) through (4) ▶		<b>b</b>
<b>c</b> Line a minus line b . . . . .	▶	<b>c</b> 1,250,760.	<b>c</b> Line a minus line b	▶	<b>c</b> 1,348,311.
<b>d</b> Amounts included on line 12, Form 990 but not on line a:			<b>d</b> Amounts included on line 17, Form 990 but not on line a:		
(1) Investment expenses not included on line 6b, Form 990 \$			(1) Investment expenses not included on line 6b, Form 990 \$		
(2) Other (specify):			(2) Other (specify):		
----- \$			----- \$		
Add amounts on lines (1) and (2) ▶		<b>d</b>	Add amounts on lines (1) and (2) ▶		<b>d</b>
<b>e</b> Total revenue per line 12, Form 990 (line c plus line d) . . . . .	▶	<b>e</b> 1,250,760.	<b>e</b> Total expenses per line 17, Form 990 (line c plus line d) . . . . .	▶	<b>e</b> 1,348,311.

**Part V List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see instructions.)

(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 and deferred compensation	(E) Expense account and other allowances
SEE STATEMENT 11				
-----		72,704.	9,344.	0.
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-----				
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75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ▶  Yes  No

If 'Yes,' attach schedule – see instructions.

Part VI. Other Information (See instructions)		Yes	No
76	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77	Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes.	X	
78a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
78b	If 'Yes,' has it filed a tax return on Form 990-T for this year?		N/A
79	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc, to any other exempt or nonexempt organization?	X	
	b If 'Yes,' enter the name of the organization <b>THE JAPANESE GARDEN FOUNDATION</b> and check whether it is <input checked="" type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a	Enter direct and indirect political expenditures. See line 81 instructions	81a	0.
81b	Did the organization file Form 1120-POL for this year?		X
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?	X	
	b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
83b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?		X
	b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	84b	N/A
85	501(c)(4), (5), or (6) organizations		
	a Were substantially all dues nondeductible by members?	85a	N/A
	b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	85b	N/A
	c Dues, assessments, and similar amounts from members	85c	N/A
	d Section 162(e) lobbying and political expenditures	85d	N/A
	e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	N/A
	f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	N/A
	g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
	h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86	501(c)(7) organizations Enter		
	a Initiation fees and capital contributions included on line 12	86a	N/A
	b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87	501(c)(12) organizations Enter		
	a Gross income from members or shareholders	87a	N/A
	b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	87b	N/A
88	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88	X
89a	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 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 become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction.	89b	X
	c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
	d Enter Amount of tax on line 89c, above, reimbursed by the organization		0.
90a	List the states with which a copy of this return is filed		
	b Number of employees employed in the pay period that includes March 12, 2003 (See instructions)	90b	24
91	The books are in care of		
	▶ DIANE BRAUER Telephone number ▶ 503-796-3695		
	Located at ▶ P.O. BOX 3847, PORTLAND, OREGON ZIP + 4 ▶ 97208		
92	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here		N/A
	and enter the amount of tax-exempt interest received or accrued during the tax year	92	N/A

**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					755,990.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					201,878.
95 Interest on savings & temporary cash invmnts					
96 Dividends & interest from securities			14	1,205.	
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property			16	3,630.	
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	18,908.	
102 Gross profit or (loss) from sales of inventory					165,363.
103 Other revenue: a					
b OTHER			1	23.	
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				23,766.	1,123,231.
105 Total (add line 104, columns (B), (D), and (E))					1,146,997.

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)
1	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 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.

Please

*[Signature]*

5-04-04

Date

Idle, Executive Director

Date

Check if

Preparer's SSN or PTIN (see

**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**

**2003**

**Supplementary Information — (See separate instructions.)**

Department of the Treasury  
Internal Revenue Service

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

Name of the organization

Employer identification number

JAPANESE GARDEN SOCIETY OF OREGON

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 and deferred compensation	(e) Expense account and other allowances
CHERYL CHING ----- PORTLAND, OREGON	DIRECTOR OF OP.  FULL-TIME	52,773.	7,849.	0.
-----				
-----				
-----				
-----				
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
NONE -----		
-----		
-----		
-----		
-----		
Total number of others receiving over \$50,000 for professional services ▶	0	

**Part III** Statements About Activities (See instructions.)

	Yes	No
<p><b>1</b> 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 ▶ \$ <u>N/A</u></p> <p>(Must equal amounts on line 38, Part VI-A, or line i of Part VI-B)</p> <p>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.</p>		X
<p><b>2</b> 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.)</p>		
<p><b>a</b> Sale, exchange, or leasing of property?</p>		X
<p><b>b</b> Lending of money or other extension of credit?</p>		X
<p><b>c</b> Furnishing of goods, services, or facilities? . . .</p>		X
<p><b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?</p> <p style="text-align: center;">SEE FORM 990, PART V</p>	X	
<p><b>e</b> Transfer of any part of its income or assets?</p>		X
<p><b>3a</b> Do you make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how you determine that recipients qualify to receive payments.)</p>		X
<p><b>b</b> Do you have a section 403(b) annuity plan for your employees?</p>		X
<p><b>4</b> Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds?</p>		X

**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 ▶ \_\_\_\_\_
- 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) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
<b>15</b> Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	70,935.	95,854.	154,875.	129,324.	450,988.
<b>16</b> Membership fees received	204,556.	194,771.	179,816.	188,932.	768,075.
<b>17</b> 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	1,211,053.	1,064,140.	876,833.	834,377.	3,986,403.
<b>18</b> 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	5,483.	68,182.	85,992.	56,773.	216,430.
<b>19</b> Net income from unrelated business activities not included in line 18					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
<b>21</b> 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					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets SEE STMT 13	163.	15,553.	11,199.	20,581.	47,496.
<b>23</b> Total of lines 15 through 22	1,492,190.	1,438,500.	1,308,715.	1,229,987.	5,469,392.
<b>24</b> Line 23 minus line 17	281,137.	374,360.	431,882.	395,610.	1,482,989.
<b>25</b> Enter 1% of line 23	14,922.	14,385.	13,087.	12,300.	
<b>26 Organizations described on lines 10 or 11:</b>					
<b>a</b> Enter 2% of amount in column (e), line 24					<b>26a</b> 29,660.
<b>b</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 1999 through 2002 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					<b>26b</b>
<b>c</b> Total support for section 509(a)(1) test: Enter line 24, column (e)					<b>26c</b> 1,482,989.
<b>d</b> Add: Amounts from column (e) for lines	<b>18</b> 216,430.	<b>19</b>			<b>26d</b> 263,926.
	<b>22</b> 47,496.	<b>26b</b>			<b>26e</b> 1,219,063.
<b>e</b> Public support (line 26c minus line 26d total)					<b>26e</b> 1,219,063.
<b>f</b> Public support percentage (line 26e (numerator) divided by line 26c (denominator))					<b>26f</b> 82.20 %
<b>27 Organizations described on line 12:</b> N/A					
<b>a</b> 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: (2002) _____ (2001) _____ (2000) _____ (1999) _____					
<b>b</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: (2002) _____ (2001) _____ (2000) _____ (1999) _____					
<b>c</b> Add. Amounts from column (e) for lines:	<b>15</b> _____	<b>16</b> _____			<b>27c</b> _____
	<b>17</b> _____	<b>20</b> _____	<b>21</b> _____		
<b>d</b> Add Line 27a total _____ and line 27b total _____					<b>27d</b> _____
<b>e</b> Public support (line 27c total minus line 27d total)					<b>27e</b> _____
<b>f</b> Total support for section 509(a)(2) test: Enter amount from line 23, column (e)					<b>27f</b> _____
<b>g</b> Public support percentage (line 27e (numerator) divided by line 27f (denominator))					<b>27g</b> %
<b>h</b> Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					<b>27h</b> %

**28 Unusual Grants:** For an organization described in line 10, 11, or 12 that received any unusual grants during 1999 through 2002, 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.		





## 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)
GEIJUTSU SAI	36,812.	0.	36,812.	34,293.	2,519.
VARIOUS EVENTS	20,340.	0.	20,340.	9,439.	10,901.
ARTISTS ALLIANCE	15,318.	0.	15,318.	9,830.	5,488.
TOTAL	<u>\$ 72,470.</u>	<u>\$ 0.</u>	<u>\$ 72,470.</u>	<u>\$ 53,562.</u>	<u>\$ 18,908.</u>

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

GIFTS AND SOUVENIRS . . . . .	\$ 357,088.
GROSS SALES	<u>\$ 357,088.</u>
LESS RETURNS & ALLOWANCES	0.
NET SALES	<u>\$ 357,088.</u>
LESS COST OF GOODS SOLD	191,725.
GROSS PROFIT FROM SALES OF INVENTORY	<u>\$ 165,363.</u>

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

CHG IN BENEFICIAL INTEREST IN AFFILIATE	\$ 207,358.
NET APPRECIATION IN FMV OF INVESTMENTS	6,212.
TRANSFER OF NET ASSETS TO AFFILIATE	-14,450.
TOTAL	<u>\$ 199,120.</u>

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

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
CONTRACT LABOR	30,643.	29,551.	728.	364.
FEES AND LICENSE	7,290.	7,290.		
INSURANCE	37,610.	28,207.	9,403.	
MEMBERSHIP	31,156.	31,156.		
OTHER	42,017.	26,483.	8,827.	6,707.
PAVILION AND GARDEN MAINT.	12,174.	12,174.		
PROFESSIONAL SERVICES	16,135.	14,635.	1,500.	
PROMOTION AND ADVERTISING	110,116.	110,116.		
SECURITY	1,165.	1,165.		
TOTAL	<u>\$ 288,306.</u>	<u>\$ 260,777.</u>	<u>\$ 20,458.</u>	<u>\$ 7,071.</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	\$ 31,599.
	TOTAL	<u>\$ 31,599.</u>

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

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
AUTOMOBILES / TRANSPORTATION EQUIPMENT	\$ 138,023.	\$ 19,315.	\$ 118,708.
MACHINERY AND EQUIPMENT	317,121.	169,658.	147,463.
BUILDINGS	1,572,166.	605,047.	967,119.
LAND	658,232.		658,232.
TOTAL	<u>\$ 2,685,542.</u>	<u>\$ 794,020.</u>	<u>\$ 1,891,522.</u>

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

INTEREST IN JAPANESE GARDEN FDN	\$ 1,634,809.
RECEIVABLE FROM AFFILIATE	34,535.
TOTAL	<u>\$ 1,669,344.</u>

**STATEMENT 9**  
**FORM 990, PART IV, LINE 65**  
**OTHER LIABILITIES**

OBLIGATIONS UNDER CAPITAL LEASE	\$ 15,568.
TOTAL	<u>\$ 15,568.</u>

## JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

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

CHG IN BENEFICIAL INTEREST IN AFFILIATE . . . . . TOTAL \$ 207,358.  
 \$ 207,358.

**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
SHERMAN KELLAR PO BOX 3847 PORTLAND, OR 97208	CHAIRMAN PART-TIME	\$ 0.	\$ 0.	\$ 0.
FRANK PIACENTINI PO BOX 3847 PORTLAND, OR 97208	PRESIDENT PART-TIME	0.	0.	0.
DEE ROSS PO BOX 3847 PORTLAND, OR 97208	PRESIDENT-ELECT PART-TIME	0.	0.	0.
JILL KIRK PO BOX 3847 PORTLAND, OR 97208	VICE PRESIDENT PART-TIME	0.	0.	0.
JIM LARPEUTEUR PO BOX 3847 PORTLAND, OR 97208	VICE PRESIDENT PART-TIME	0.	0.	0.
LINDA FROMM PO BOX 3847 PORTLAND, OR 97208	SECRETARY PART-TIME	0.	0.	0.
WORTH CALDWELL PO BOX 3847 PORTLAND, OR 97208	TREASURER PART-TIME	0.	0.	0.
WAYNE QUIMBY 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	TREASURER 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.
SADAFUMI UCHIYAMA 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.
JEFF JOHNSON 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.
YOSHIO KUROSAKI 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.
TED SIECKMAN PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0.	0.	0.
MAUREEN YANDLE PO BOX 3847 PORTLAND, OR 97208	EXEC. DIRECTOR FULL-TIME	72,704.	9,344.	0.
BOB WISE PO BOX 3847 PORTLAND, OR 97208	DIRECTOR PART-TIME	0.	0.	0.
	TOTAL	\$ 72,704.	\$ 9,344.	\$ 0.

## JAPANESE GARDEN SOCIETY OF OREGON

93-0511171

**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.
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) 2002	(B) 2001	(C) 2000	(D) 1999	(E) TOTAL
FUND-RAISING EVENTS	\$ 0.	\$ 13,535.	\$ 8,472.	\$ 19,943.	\$ 41,950.
OTHER	163.	2,018.	2,727.	638.	5,546.
TOTAL	\$ 163.	\$ 15,553.	\$ 11,199.	\$ 20,581.	\$ 47,496.

**RESTATED BYLAWS  
OF  
THE JAPANESE GARDEN SOCIETY OF OREGON**

THESE RESTATED BYLAWS OF THE JAPANESE GARDEN SOCIETY OF OREGON, AN OREGON NON-PROFIT CORPORATION (THE "SOCIETY"), SUPERSEDE THE ORIGINAL BYLAWS, TOGETHER WITH ANY AMENDMENTS THERETO, WHICH ARE HEREBY RESCINDED AND REVOKED EFFECTIVE THIS 12TH DAY OF MARCH 2003.

**ARTICLE I**

Purpose

The purpose of this Society is to create, maintain, improve, and administer an authentic, world-class Japanese Garden in the city of Portland, Oregon; U.S.A.; and to offer compatible, educational, cultural, artistic, horticultural and charitable programs that are not prohibited by law or by its Articles of Incorporation.

**ARTICLE II**

Membership

1. Eligibility.

All persons and business entities, including but not limited to corporations and general partnerships, without discrimination for any reason, shall be eligible for membership in the various classifications of membership of this Society.

2. Classes of membership.

There shall be such classes of membership paying dues at times and in amounts as the Board of Directors may from time-to-time determine. The Board of Directors may however, designate a one-time payment for life members.

### 3. Voting Rights.

Each member shall have one vote on matters properly coming before any meeting of the membership. In the case of family memberships each adult member of the family shall be entitled to one vote.

### 4. Limitation on Transfer.

No membership certificate of the Society of any type or classification may be transferred at any time, either voluntary or involuntary, by any member.

### 5. Prohibition of Assessment.

No member of this Society shall at any time be assessed any amount of money for any purpose whatsoever.

### 6. Notices to Members.

Unless specifically set forth in these Bylaws, any notice required to be given to the membership under these Bylaws shall be sufficiently given if made in the Society's newsletter, displayed in a prominent location and identified as a notice to the membership; provided that in the case of notice of a special meeting of members, such notice shall appear in an issue of the newsletter published no later than 30 days preceding the date of such meeting. The newsletter's mailing list shall reflect the most recent addresses of all Society members appearing in the Society records ten days before any such notice is published ("Date of Record"). It is the sole responsibility of any member entitled to vote on matters coming before the membership to notify the Society office in writing of any change in mailing address within 30 days of such change.

## ARTICLE III

### Meetings of Members

#### 1. Annual Meetings.

The annual meeting of the members of the Society shall be held on the fourth Monday of April (or as close thereto as reasonably feasible) of each year at such time and place in the city of Portland, Oregon, as the Board of Directors shall determine. Written notice of the time and place of the annual meeting of the members of the Society shall be published in the Society's newsletter for the month immediately preceding the month the Annual Meeting is held and shall be identified as the "NOTICE OF ANNUAL MEMBERSHIP MEETING."

#### 2. Special Meetings.

Special meetings of the members of the Society may be held at some suitable place within the city of Portland, Oregon as may be designated by the Board of Directors of the Society. Such meeting may be called by: (i) the President, (ii) a majority of the Board of Directors, or (iii) any fifty (50) members of the Society. Written notice of the time and place of such meeting shall be in the manner prescribed in Section 1 of this Article.

#### 3. Quorum.

A quorum for the transaction of any business coming before any meeting of the members of the Society shall be at least seventy-five (75) members in person or by proxy in good standing whose names appear on the records of the Society on the Date of Record.

#### 4. Voting

All matters that come before any meeting of the members of the Society shall be decided by the vote of a majority of the members in person or by proxy.

#### 5. Order of Business.

At all meetings of the Society the following order of business shall be followed so far as may be consistent with the purposes of such meeting:

- (a) Reading of the minutes of preceding meeting,
- (b) Report of the Secretary,
- (c) Report of the Treasurer,
- (d) Report of Committees,
- (e) Other unfinished business,
- (f) New business,
- (g) Adjournment.

### **ARTICLE IV.**

#### Board of Directors

##### 1. Classes of Board Members.

The Board of Directors shall consist of three classes of members: (i) Active, (ii) Honorary and (iii) Emeritus.

##### 2. Active Board Members.

The number of Active Directors of the Society shall consist of not less than twelve(12) members nor more than twenty-five (25) members of the Society as established from time-to-time by resolution of the Board of Directors. Active Directors shall consist of officers, not less than five members-at-large and Board members whose terms have not expired. Each Active Director shall be entitled to one vote on matters brought before any Board of Directors meeting. No other

class of Directors will have any voting rights with respect to any matters brought before the Board of Directors of the Society.

(a) Term.

Active Directors shall be elected by the membership at the Annual Meeting. They shall hold office until the third annual meeting following their election or until their successors have been duly elected and qualified. An incumbent Active Director is eligible for reelection to the same position for a second, three-year term, thereafter, an interval of at least one year is required before that individual's name is eligible for nomination for the position of Active Director.

(b) Vacancies.

Any vacancy occurring, including a vacancy resulting from an increase in the number of directors, may be filled by affirmative vote of the majority of the remaining directors, though not less than a quorum. A person elected to fill a vacancy caused by death, resignation or removal of an Active Directors, shall be elected for the unexpired term of the director's predecessor in office.

(c) Removal for Cause.

Any director shall be suspended or removed with cause, should the Board member, in the opinion of majority of the other Board members, act in a manner detrimental to the Society or its reputation.

(d) Duties.

Each Active Director shall attend meetings of committees to which that Active Director is Chair or has been assigned.

### 3. Chairman of the Board

(a) The Immediate past president will automatically occupy the position of Immediate Past President, upon election of the successor to the office of President. The Immediate Past President shall serve without vote; provided, however, that if the Immediate Past President is an Active Director, the Immediate Past President shall be entitled to vote and shall count for purposes of constituting a quorum for so long as the Immediate Past President serves as an Active Director

(b) Upon death, resignation or removal, the Immediate Past President shall not be replaced.

(c) The Chairman of the Board will perform such duties and serve in such capacities as are designated by the President and confirmed by the Board of Directors.

### 4. Honorary Directors.

The number of Honorary Directors shall be no more than fifteen (15). Five of the Honorary Directors may be those persons holding the following offices from time-to-time, to-wit;

- (i) Mayor of Portland, Oregon;
- (ii) Superintendent of Parks or his/her designee;
- (iii) President of the Japan America Society of Oregon;
- (iv) President of the Japanese Ancestral Society;
- (v) A representative of the Consulate General of Japan in Portland, Oregon.

The aforesaid persons shall be notified of their appointment as an Honorary Director of the Society upon assuming such office and shall serve as an Honorary Director so long as such person holds such office.

Remaining Honorary Directors may be selected by the Board of Directors and may include but not be limited to interested Past Presidents of the Society.

(a) Term. The term of office for each Remaining Honorary Director shall be a three-year period or such other period as fixed from time-to-time by the Board of Directors.

(b) Vacancies. Any vacancy created in the five specifically identified Honorary Director positions shall be immediately filled by that individual's successor in office. A vacancy in any other Honorary Director position may be filled by appointment by the Board of Directors, such person to hold such office for the remainder of the vacating individual's term.

(c) Duties. Honorary Directors may attend Board meetings but shall have no duties or responsibilities with respect to the Society.

#### 5. Emeritus Directors.

The number of Emeritus Directors shall not be more than fifteen (15). The number of Emeritus Directors shall be established within this range from time-to-time by resolution of the Board of Directors. Selection to this class of Director is by appointment. The Nominating Committee may select members of the Society who have demonstrated exceptional long and dedicated service to the Society to be presented to the membership at the annual meeting of members for confirmation.

(a) Term. The term of office for each Emeritus Director shall be for life.

(b) Eligibility. An individual appointed and confirmed as an Emeritus

Director may also serve out any remaining term of office.

(c) Qualification. Directors of any class, except individuals who are Honorary Directors by virtue of their office, must be a member of the Society, in good standing, and must hold a regularly issued and current membership certificate of any category.

6. Executive Committee.

President, President-elect, and the Vice Presidents, shall constitute the Executive Committee. The Executive Committee shall have such powers as are specifically delegated to it by the Board of Directors.

7. Other Committees.

The Board of Directors or President may from time-to-time establish other committees which may include Directors and members. The President shall appoint the chairpersons of all committees who shall serve at the pleasure of the President.

8. Quorum of Directors.

Forty percent (40%) of Active Directors shall constitute a quorum for the transaction of business.

9. Manner of Electing.

The election of Directors to replace those Directors whose terms are expiring shall be held at the annual meeting of the members of the Society. At least sixty (60) days prior to the annual meeting, the President of the Society shall appoint a Nominating Committee, subject to the approval of the Board of Directors, consisting of not less than five (5) members of the Society who shall select from the membership one member for each directorship to be elected at the annual meeting. The Nominating Committee shall report the list of nominees at the annual meeting. The Nominating Committee may solicit proxies to be voted on all matters at the annual meeting of members, including adjournments

or continuations thereof. The Nominating Committee shall report its nominees to the secretary at least thirty days prior to the annual meeting. The slate of nominees may be made available to any member upon request following the delivery thereof to the secretary by the Nominating Committee. At least twenty (20) days prior to the annual meeting, the secretary shall give notice of the slate of nominees to the membership. In addition, any twenty-five (25) members of the Society may, no later than ten (10) days prior to the annual meeting, submit the names of one or more nominees to the Board for presentment at the annual meeting.

In the event there are more nominees than vacancies, those nominees in number equal to the vacancies receiving the highest number of votes shall be elected. Members may vote for as many different nominees as there are vacancies, but voting shall not be cumulative. Directors shall be elected by voice vote of the membership present in person or by proxy at the annual meeting unless there are more nominees than there are vacancies in which event the election shall be conducted by written ballot.

#### **ARTICLE V.**

##### Meetings of Board of Directors

###### 1. Annual Meeting.

The annual meeting of the Board of Directors shall be held immediately following the adjournment of the Annual Meeting of the members of the Society.

2. Board of Directors Meetings: The Board of Directors shall hold monthly meetings at the direction of the President at a date, time and place selected by the President, except in such cases as the President determines a Board meeting is not necessary or when a quorum cannot be constituted.

3. Special Meetings.

The President, or any five Directors of the Society may call a special meeting of the Board of Directors signed by written notice, stating time, place and purpose of the meeting and mailed at least five (5) days before the time of said meeting to last known address of the directors by the Secretary of the Society. Any action of the directors taken at any special meeting, provided a quorum is present, shall be valid and effective in all respects as if passed by the Board of Directors at a regular meeting.

**ARTICLE VI.**

Officers

1. Designation.

The officers of this Corporation shall consist of a President, a President-elect, no more than three Vice Presidents, a Treasurer, and a Secretary.

2. Term.

Each officer shall be elected for a term of two years and shall continue in office until his or her successor has been elected or appointed as the case may be and has accepted the office. An individual shall be eligible for reelection to the office currently held for a second, two-year term, except the offices of the President and President-elect, which shall be limited to a single two-year term. Thereafter, an interval of at least one year is required before that individual's name can be placed in nomination to that same position.

3. Election.

Officers of the Society shall be elected by the Board of Directors at the annual meeting of the Board of Directors.

4. Duties of Officers.

(a) President. The President shall preside at all meetings of the Society and all meetings of the Board of Directors. The President shall have the power to call special meetings of members, to call special meetings of the Board of Directors or to call committee meetings and such other power granted by the By-Laws or by the Board of Directors. The President shall sign documents and instruments pertaining to the business of the Society to which the signature of the President may be necessary or desirable.

(b) President-elect. The President-elect shall assist the President in all matters concerning the Society and shall fill the office of President at the time the incumbent President retires, is absent, is incapacitated or unable to carry out his or her duties.

(c) Vice President(s). Vice President(s) shall perform such duties as from time-to-time may be assigned by the Board of Directors or President. At the request of the President or President-elect, a Vice President shall assume and discharge all of the duties and obligations of the President.

(d) Treasurer. The Treasurer shall be the custodian of all monies of the Society, however received; and keep accurate records of all receipts, expenditures and financial transactions involving or concerning said Society. At the time of each annual meeting or members of the Society and at such other times as may be required by the Board of Directors, the Treasurer shall prepare and publish financial statements showing the financial condition of the Society at any given time.

(e) Secretary. The Secretary shall be the custodian of the records and seal of the Society; keep accurate records of the proceedings of all meetings of the members and of the Board of Directors; sign or

countersign with the President all appropriate documents; and perform and do such other duties as may be required by the Board of Directors from time-to-time and by these Bylaws.

5. Vacancies.

Any vacancy occurring by the death, resignation or removal of any officer of the Society may be filled by the Board of Directors by the affirmative vote of a majority of the Board of Directors. A person elected to fill a vacancy caused by the death, resignation or removal of an officer shall be elected for the unexpired term of the officer's pre-decessor in office.

**ARTICLE VII.**

Dissolution

At no time and in no manner shall any of the assets of the Society, whether in the nature of real or personal property, or any other thing of value, inure to or for the benefit of any member of the Society. If at any time the Society ceases to operate or function or becomes dissolved or discontinues operation, whether voluntary or involuntary, all of the assets of every kind and nature then existing, in the name of the Society shall immediately be transferred and delivered by proper instruments of transfer or conveyance to the City of Portland, Oregon, and shall become the exclusive property of said City for such purpose or purposes as said City through its duly authorized officers may from time-to-time determine.

**ARTICLE VIII.**

Corporate Seal

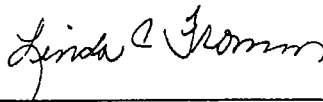
The seal of the Japanese Garden Society of Oregon shall be a seal which shall contain the words "Japanese Garden Society of Oregon" in a circle around the words "Corporate Seal", the true impression of said seal is affixed at the left hereof:

**ARTICLE IX**

Amendment

These Bylaws may be amended, repealed or restated by the members of the Society or the Board of Directors either in whole or in part at the annual meeting or any regular or special meeting of the membership or Board of Directors the notice of which sets forth the proposed change to these Bylaws of the Society.

ADOPTED THIS 12TH DAY OF MARCH, 2003



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(Secretary)