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# Short Form Return of Organization Exempt From Income Tax

2011

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

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

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions). All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form.

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

**A** For the 2011 calendar year, or tax year beginning **2011**, and ending **20**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization GODFREY DANIELS Number and street (or P O box, if mail is not delivered to street address) Room/suite 7 EAST FOURTH STREET City or town, state or country, and ZIP + 4 BETHLEHEM, PA 18015	<b>D</b> Employer identification number 23-1986385 <b>E</b> Telephone number ( ) - <b>F</b> Group Exemption Number ▶
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**G** Accounting Method  Cash  Accrual Other (specify) ▶ **H** Check  if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

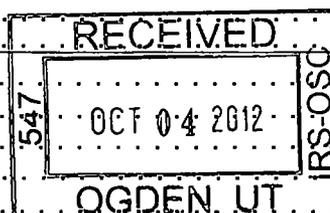
**I** Website: ▶ **J** Tax-exempt status (check only one) -  501(c)(3)  501(c) ( ) ◀ (insert no)  4947(a)(1) or  527

**K** Check  if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

**L** Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ 147,325.

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)  
 Check if the organization used Schedule O to respond to any question in this Part I

	Description	Code	Amount
Revenue	1 Contributions, gifts, grants, and similar amounts received	1	17,200.
	2 Program service revenue including government fees and contracts	2	87,064.
	3 Membership dues and assessments	3	28,313.
	4 Investment income	4	25.
	5 a Gross amount from sale of assets other than inventory	5a	
	b Less cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	4,890.	
c Less direct expenses from gaming and fundraising events	6c	2,000.	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	2,890.	
7	a Gross sales of inventory, less returns and allowances	7a	
	b Less cost of goods sold	7b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	
8 Other revenue (describe in Schedule O)	8	9,833.	
9 <b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	145,325.	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	24,999.
	13 Professional fees and other payments to independent contractors	13	
	14 Occupancy, rent, utilities, and maintenance	14	15,137.
	15 Printing, publications, postage, and shipping	15	5,164.
	16 Other expenses (describe in Schedule O)	16	96,533.
	17 <b>Total expenses.</b> Add lines 10 through 16	17	141,833.
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	3,492.
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with send-of-year figure reported on prior year's return)	19	8,371.
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	11,863.



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

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year?
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year?
37a Enter amount of political expenditures, direct or indirect, as described in the instructions
37b Did the organization file Form 1120-POL for this year?
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?
38b If "Yes," complete Schedule L, Part II and enter the total amount involved
39 Section 501(c)(7) organizations Enter
39a Initiation fees and capital contributions included on line 9
39b Gross receipts, included on line 9, for public use of club facilities
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955
40b Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ?
40c Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958
40d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization
40e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?
41 List the states with which a copy of this return is filed
42a The organization's books are in care of GODFREY DANIELS Telephone no 610-867-2390 Located at 7 EAST FOURTH STREET BETHLEHEM, PA ZIP + 4 18015
42b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country
42c At any time during the calendar year, did the organization maintain an office outside the U S? If "Yes," enter the name of the foreign country
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here and enter the amount of tax-exempt interest received or accrued during the tax year
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ
44c Did the organization receive any payments for indoor tanning services during the year?
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?
45b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions).

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

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

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

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II 47 Yes No X

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48 Yes No X

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a Yes No X

b If "Yes," was the related organization a section 527 organization? 49b Yes No X

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

Table with 5 columns: (a) Name and address of each employee paid more than \$100,000; (b) Title and average hours per week devoted to position; (c) Reportable compensation (Forms W-2/1099-MISC); (d) Health benefits, contributions to employee benefit plans, and deferred compensation; (e) Estimated amount of other compensation. Row 1 contains 'NONE'.

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

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

Table with 3 columns: (a) Name and address of each independent contractor paid more than \$100,000; (b) Type of service; (c) Compensation. Row 1 contains 'NONE' and '0'.

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

52 Did the organization complete Schedule A? Note: All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A. X Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here: Signature of officer (L Scott Petersen), Date (September 24, 2012), Type or print name and title (L SCOTT PETERSEN PRESIDENT)

Paid Preparer Use Only: Preparer's name (B. T. REGAN, C.P.A.), Preparer's signature (BT. Regan CPA), Date (9-12-12), Firm's name (REGAN LEVIN BLOSS BROWN & SAVCHAK), Firm's address (1620 POND ROAD, SUITE 101 ALLENTOWN, PA 18104), Firm's EIN (27-0641509), Phone no (610-434-7700)

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

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**

OMB No 1545-0047

**2011**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

<b>Name of the organization</b> GODFREY DANIELS	<b>Employer identification number</b> 23-1986385
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**Part I Reason for Public Charity Status (All organizations must complete this part ) See instructions**

The organization is not a private foundation because it is (For lines 1 through 11, check only one box )

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2  A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 8  A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II )
- 9  An organization that normally receives (1) more than 33 1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 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)**. (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **section 509(a)(4)**.
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h  
  - a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? .....	11g(i)	
(ii) A family member of a person described in (i) above? .....	11g(ii)	
(iii) A 35% controlled entity of a person described in (i) or (ii) above? .....	11g(iii)	

**h Provide the following information about the supported organization(s)**

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
<b>Total</b>									

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule A (Form 990 or 990-EZ) 2011

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III)

Section A. Public Support

Table with 7 columns: (a) 2007, (b) 2008, (c) 2009, (d) 2010, (e) 2011, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2007, (b) 2008, (c) 2009, (d) 2010, (e) 2011, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc; 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2011; 15 Public support percentage from 2010 Schedule A; 16a 33 1/3% support test - 2011; b 33 1/3% support test - 2010; 17a 10%-facts-and-circumstances test - 2011; b 10%-facts-and-circumstances test - 2010; 18 Private foundation.

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

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

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	79,997.	41,057.	37,818.	46,577.	45,513.	250,962.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	108,412.	94,090.	85,644.	77,921.	94,145.	460,212.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	188,409.	135,147.	123,462.	124,498.	139,658.	711,174.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b.						
<b>8 Public support</b> (Subtract line 7c from line 6)						711,174.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 6.	188,409.	135,147.	123,462.	124,498.	139,658.	711,174.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	2,163.	2,185.	1,352.	1,411.	1,361.	8,472.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b	2,163.	2,185.	1,352.	1,411.	1,361.	8,472.
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12)	190,572.	137,332.	124,814.	125,909.	141,019.	719,646.
<b>14 First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	98.82%
<b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15.	<b>16</b>	98.90%

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

<b>17</b> Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	1.18%
<b>18</b> Investment income percentage from 2010 Schedule A, Part III, line 17	<b>18</b>	1.10%

**19a 33 1/3% support tests - 2011.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2010.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here The organization qualifies as a publicly supported organization

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

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**Part IV** **Supplemental Information.** Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b, and Part III, line 12. Also complete this part for any additional information (See instructions)

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

Table with 5 columns: (a) Event #1, (b) Event #2, (c) Other Events, (d) Total events. Rows include Revenue (Gross receipts, Less Charitable contributions, Gross income) and Direct Expenses (Cash prizes, Noncash prizes, Rent/facility costs, Food and beverages, Entertainment, Other direct expenses, Direct expense summary, Net income summary).

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

Table with 4 columns: (a) Bingo, (b) Pull tabs/instant bingo/progressive bingo, (c) Other gaming, (d) Total gaming. Rows include Revenue (Gross revenue) and Direct Expenses (Cash prizes, Noncash prizes, Rent/facility costs, Other direct expenses, Volunteer labor, Direct expense summary, Net gaming income summary).

9 Enter the state(s) in which the organization operates gaming activities
a Is the organization licensed to operate gaming activities in each of these states?
b If "No," explain
10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?
b If "Yes," explain

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity operated in
 

a	The organization's facility	13a	%
b	An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ -----

Address ▶ -----

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_
- c If "Yes," enter name and address of the third party

Name ▶ -----

Address ▶ -----

16 Gaming manager information

Name ▶ -----

Gaming manager compensation ▶ \$ \_\_\_\_\_

Description of services provided ▶ -----

- Director/officer       Employee       Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ \_\_\_\_\_

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

SCHEDULE O  
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2011

Open to Public  
Inspection

Department of the Treasury  
Internal Revenue Service

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

Name of the organization

GODFREY DANIELS

Employer identification number

23-1986385

ATTACHMENT 1

FORM 990EZ, PART I - INVESTMENT INCOME

DESCRIPTION	AMOUNT
INTEREST INCOME	25.
TOTAL	25.

ATTACHMENT 2

FORM 990EZ, PART I - FUNDRAISING EVENTS AND ACTIVITIES

DESCRIPTION	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
GUITAR RAFFLE	2,040.	2,000.	40.
SILENT RAFFLE	2,350.		2,350.
SPONSORS	500.		500.
TOTALS	4,890.	2,000.	2,890.

ATTACHMENT 3

FORM 990EZ, PART I - OTHER REVENUE

OTHER REVENUE	9,743.
RENTAL INCOME	90.
TOTALS	9,833.

Name of the organization GODFREY DANIELS	Employer identification number 23-1986385
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ATTACHMENT 4FORM 990EZ, PART I - OTHER EXPENSES

SUPPLIES	9,577.
CONFERENCES, CONVENTIONS	33.
DEPRECIATION	228.
BANK FEES	2,370.
TRASH	1,273.
ADVERTISING	876.
FUNDRAISING	418.
INSURANCE	2,232.
LICENSES	421.
PERFORMER HOSPITALITY	3,191.
CONCERTS	2,009.
PERFORMER FEES	64,071.
UTILITIES	6,271.
PAYROLL SERVICE	850.
PROFESSIONAL SERVICES	2,440.
DUES	273.
TOTAL	<u>96,533.</u>

ATTACHMENT 5FORM 990EZ, PART II - CASH, SAVINGS AND INVESTMENTS

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
CASH	14,159.	35,454.
TOTALS	<u>14,159.</u>	<u>35,454.</u>

ATTACHMENT 6

Name of the organization

GODFREY DANIELS

Employer identification number

23-1986385

ATTACHMENT 6 (CONT'D)FORM 990EZ, PART II - TOTAL LIABILITIES

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
ACCOUNTS PAYABLE	3,099.	1,107.
SUPPORT AND REVENUE FOR FUTURE PERIODS	2,762.	22,345.
SALES TAX	159.	142.
TOTALS	<u>6,020.</u>	<u>23,595.</u>

ATTACHMENT 7FORM 990EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

DEVELOPMENT AND PROMOTION OF COMMUNITY AWARENESS OF AND INTEREST IN  
FOLK MUSIC AND FOLK ART.

FORM 990EZ, PART IV - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION	REPORTABLE COMPENSATION (FORM W-2/ 1099-MISC)	DEFERRED COMPENSATION
L. SCOTT PETERSEN 7 EAST FOURTH STREET BETHLEHEM, PA 18015	PRESIDENT 0	0	0
RAMONA LABARRE 7 EAST FOURTH STREET BETHLEHEM, PA 18015	EXECUTIVE DIRECTOR 40.00	14,728.	0
GAR DAVIDSON 7 EAST FOURTH STREET BETHLEHEM, PA 18015	TREASURER 0	0	0
MARY RADAKOVITS 7 EAST FOURTH STREET BETHLEHEM, PA 18015	SECRETARY 0	0	0
DINA HALL	VICE-PRESIDENT 0	0	0
GRAND TOTALS		14,728.	0

Depreciation and Amortization (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Attachment Sequence No 179

Name(s) shown on return

Identifying number

GODFREY DANIELS

23-1986385

Business or activity to which this form relates

GENERAL DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 13 rows for Part I, including fields for maximum amount, total cost, threshold cost, reduction in limitation, and description of property.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

Table with 3 rows for Part II, including fields for special depreciation allowance, property subject to section 168(f)(1) election, and other depreciation.

Part III MACRS Depreciation (Do not include listed property)

Section A

Table with 2 rows for Section A, including fields for MACRS deductions for assets placed in service before 2011 and election to group assets.

Section B - Assets Placed in Service During 2011 Tax Year Using the General Depreciation System

Table with 7 columns (a-g) and 9 rows for Section B, detailing classification, month/year, basis, recovery period, convention, method, and depreciation deduction.

Section C - Assets Placed in Service During 2011 Tax Year Using the Alternative Depreciation System

Table with 7 columns (a-g) and 3 rows for Section C, detailing class life, recovery period, convention, method, and depreciation deduction.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV, including fields for listed property amount, total amount, and portion of basis attributable to section 263A costs.

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No
(a) Type of property (list vehicles first) (b) Date placed in service (c) Business/investment use percentage (d) Cost or other basis (e) Basis for depreciation (business/investment use only) (f) Recovery period (g) Method/Convention (h) Depreciation deduction (i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions) 25
26 Property used more than 50% in a qualified business use
27 Property used 50% or less in a qualified business use
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 28
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)
31 Total commuting miles driven during the year
32 Total other personal (noncommuting) miles driven
33 Total miles driven during the year Add lines 30 through 32
34 Was the vehicle available for personal use during off-duty hours?
35 Was the vehicle used primarily by a more than 5% owner or related person?
36 Is another vehicle available for personal use?
(a) Vehicle 1 (b) Vehicle 2 (c) Vehicle 3 (d) Vehicle 4 (e) Vehicle 5 (f) Vehicle 6

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners
39 Do you treat all use of vehicles by employees as personal use?
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs (b) Date amortization begins (c) Amortizable amount (d) Code section (e) Amortization period or percentage (f) Amortization for this year
42 Amortization of costs that begins during your 2011 tax year (see instructions)
43 Amortization of costs that began before your 2011 tax year 43
44 Total. Add amounts in column (f) See the instructions for where to report 44



**GODFREY DANIELS**

Financial Statements  
Years ended December 31, 2011 and 2010

# **GODFREY DANIELS**

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rlbaccountants.com  
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**REGAN, LEVIN, BLOSS, BROWN & SAVCHAK, P.C.**  
CERTIFIED PUBLIC ACCOUNTANTS

Brian T Regan, CPA  
Martin C Levin, CPA, MBA  
William E Bloss, CPA  
Frank M Brown, CPA  
John A Savchak, CPA  
Jeffrey S Berdahl, CPA/PFS, CSEP  
Philip D Pope, CPA  
Joel A Ronco, CPA, CVA

**INDEPENDENT ACCOUNTANTS' REVIEW REPORT**

To the Board of Directors  
*Godfrey Daniels*  
Bethlehem, Pennsylvania

We have reviewed the accompanying statements of financial position of Godfrey Daniels (a non-profit organization) as of December 31, 2011 and 2010, and the related statements of activities and cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the reviews in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

*Regan, Levin, Bloss, Brown & Savchak, P.C.*

September 4, 2012

1620 Pond Rd • Suite 101  
Allentown, PA 18104  
610-434-7700 • Fax 610-434-9577

400 Northampton St • Suite 404  
Easton, PA 18042  
484-546-0650 • Fax 484-546-0652

814 Main St • Suite 100  
Stroudsburg, PA 18360  
570-421-7434 • Fax 570-421-0456

## **GODFREY DANIELS**

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### **Statements of Financial Position**

**December 31, 2011 and 2010**

*(See Independent Accountants' Review Report)*

<b>Assets</b>	<u>2011</u>	<u>2010</u>
Current assets:		
Cash and cash equivalents	\$ 35,453	\$ 14,159
Total current assets	<u>35,453</u>	<u>14,159</u>
Fixed assets, net	<u>4</u>	<u>232</u>
Total assets	<u>\$ 35,457</u>	<u>\$ 14,391</u>
<b>Liabilities and Net Assets</b>		
Current liabilities:		
Accounts payable	\$ 1,107	\$ 3,099
Deferred grants	20,000	—
Advance ticket sales	1,235	2,063
Gift certificates	1,110	699
PA sales tax liability	<u>142</u>	<u>160</u>
Total current liabilities	<u>23,594</u>	<u>6,021</u>
Unrestricted net assets	<u>11,863</u>	<u>8,370</u>
Total liabilities and net assets	<u>\$ 35,457</u>	<u>\$ 14,391</u>

*See accompanying notes to financial statements.*

**GODFREY DANIELS****Statements of Activities**

Years ended December 31, 2011 and 2010

*(See Independent Accountants' Review Report)*

	2011		2010	
	Amount	Ratio	Amount	Ratio
<b>Support:</b>				
Admissions	\$ 87,064	59.10	\$ 71,996	55.04
Contributions	10,916	7.41	12,575	9.61
Food sales	7,667	5.20	6,635	5.07
Fund raising	2,040	1.38	1,734	1.33
Grants	9,134	6.20	9,811	7.50
Interest	1,361	0.92	1,411	1.08
Miscellaneous	90	0.06	1,850	1.41
Memberships	28,313	19.23	24,622	18.82
Merchandise sales	740	0.50	181	0.14
<b>Total support</b>	<b>147,325</b>	<b>100.00</b>	<b>130,815</b>	<b>100.00</b>
<b>Expenses:</b>				
<b>Program services:</b>				
Concert production	1,829	1.24	1,571	1.20
Food for resale	6,204	4.21	5,648	4.32
Performers' fees	64,071	43.49	57,790	44.18
Performers' hospitality	3,191	2.17	1,338	1.02
<b>Total program services</b>	<b>75,295</b>	<b>51.11</b>	<b>66,347</b>	<b>50.72</b>
<b>Managerial and general:</b>				
Advertising	877	0.60	790	0.60
Bank and card fees	2,371	1.61	2,518	1.92
Depreciation	228	0.15	457	0.35
Flyer printing and production	1,934	1.31	2,498	1.91
Fund raising	2,418	1.64	675	0.52
Insurance	2,232	1.52	6,644	5.08
Licenses and fees	694	0.47	576	0.44
Maintenance/repair	4,734	3.21	3,770	2.88
Miscellaneous	33	0.02	64	0.05
Office supplies	3,552	2.41	6,443	4.93
Payroll taxes	3,027	2.05	2,435	1.86
Professional fees	2,440	1.66	3,093	2.36
Postage	3,230	2.19	3,251	2.49
Rent	9,000	6.11	9,000	6.88
Telephone	1,403	0.95	1,731	1.32
Trash removal	1,274	0.86	678	0.52
Utilities	6,268	4.25	5,437	4.16
Wages	22,822	15.49	13,147	10.05
<b>Total managerial and general</b>	<b>68,537</b>	<b>46.50</b>	<b>63,207</b>	<b>48.32</b>
<b>Total expenses</b>	<b>143,832</b>	<b>97.61</b>	<b>129,554</b>	<b>99.04</b>
Increase in unrestricted net assets	3,493	2.39	1,261	0.96
Net assets, beginning of year	8,370		7,109	
Net assets, end of year	\$ 11,863		\$ 8,370	

*See accompanying notes to financial statements.*

**GODFREY DANIELS**

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**Statements of Cash Flows**

**Years ended December 31, 2011 and 2010**

*(See Independent Accountants' Review Report)*

	<u>2011</u>	<u>2010</u>
Cash flows from operating activities:		
Increase in unrestricted net assets	\$ 3,493	\$ 1,261
Adjustments to reconcile increase in unrestricted net assets to net cash provided by operating activities:		
Depreciation	228	457
Increase in current liabilities	<u>17,573</u>	<u>118</u>
Cash flows provided by operating activities	<u>21,294</u>	<u>1,836</u>
Net increase in cash and cash equivalents	21,294	1,836
Cash and cash equivalents at beginning of year	<u>14,159</u>	<u>12,323</u>
Cash and cash equivalents at end of year	<u>\$ 35,453</u>	<u>\$ 14,159</u>

*See accompanying notes to financial statements.*

# **GODFREY DANIELS**

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## **Notes to Financial Statements December 31, 2011 and 2010**

*(See Independent Accountants' Review Report)*

1. Nature of Activities:

Godfrey Daniels was established to develop and promote community awareness of and interest in folk music and art in Bethlehem, Pennsylvania and the surrounding Lehigh Valley area. Admission fees are charged in order to pay for folk art and music performances. Membership dues are also collected to further fund the Organization's services and presentations.

2. Summary of Significant Accounting Policies:

Godfrey Daniels prepares its financial statements on the basis of generally accepted accounting principles. The Organization utilizes the accrual method of accounting. Under the accrual method of accounting, revenues are recorded when earned rather than when received, and expenses are recorded when incurred rather than when paid.

All highly-liquid investments with maturities of three months or less at date of purchase are considered to be cash equivalents. Amounts reported as cash and cash equivalents include checking, savings, and money market accounts.

Depreciation of fixed assets is provided using the straight-line method over the estimated useful lives of the assets. Depreciation expense amounted to \$228 in 2011 and \$457 for in 2010.

Advertising costs are expensed as incurred. Advertising expense amounted to \$877 in 2011 and \$790 in 2010.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

# **GODFREY DANIELS**

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## **Notes to Financial Statements**

**December 31, 2011 and 2010**

*(See Independent Accountants' Review Report)*

### **3. Fixed Assets:**

Fixed assets are stated at cost and consisted of the following at December 31, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Equipment	\$ 21,834	\$ 21,834
Leasehold improvements	<u>22,399</u>	<u>22,399</u>
	44,233	44,233
Less accumulated depreciation and amortization	<u>44,229</u>	<u>44,001</u>
	\$ <u>4</u>	\$ <u>232</u>

### **4. Lease Agreement and Rent Expense:**

The Organization leases space under a lease agreement which automatically renews annually if the Organization continues in possession of the premises. Rent expense under the lease amounted to \$9,000 in 2011 and 2010.

### **5. Taxes:**

Godfrey Daniels is a non-profit organization based in the state of Pennsylvania. The Organization has been granted non-profit status from the Internal Revenue Service under Section 501(c)(3) of the Internal Revenue Code. The Organization's tax returns for years prior to 2008 are no longer subject to examination by tax authorities.

### **6. Evaluation of Subsequent Events:**

The Organization evaluated events and transactions occurring subsequent to December 31, 2011 for items that could potentially be recognized or disclosed in these financial statements. The evaluation was conducted through September 4, 2012, the date these financial statements were available to be issued.

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only **Part II** and check this box.  **X**
- Note.** Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868
- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed)

<b>Type or print</b>  <small>File by the due date for filing your return See instructions</small>	Name of exempt organization or other filer, see instructions	<b>Enter filer's identifying number, see instructions</b>	
	GODFREY DANIELS	<input checked="" type="checkbox"/> Employer identification number (EIN) or	23-1986385
	Number, street, and room or suite no If a P O box, see instructions	<input type="checkbox"/> Social security number (SSN)	
	7 EAST FOURTH STREET		
	City, town or post office, state, and ZIP code For a foreign address, see instructions		
	BETHLEHEM, PA 18015		

Enter the Return code for the return that this application is for (file a separate application for each return) . . . . .  0  1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

- The books are in the care of  GODFREY DANIELS  
Telephone No  610 867-2390 FAX No
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box  If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for

- I request an additional 3-month extension of time until 11/15, 2012
- For calendar year 2011, or other tax year beginning \_\_\_\_\_, 20\_\_\_\_, and ending \_\_\_\_\_, 20\_\_\_\_
- If the tax year entered in line 5 is for less than 12 months, check reason  Initial return  Final return  Change in accounting period
- State in detail why you need the extension ADDITIONAL TIME IS NEEDED TO PREPARE A COMPLETE AND ACCURATE TAX RETURN

<b>8a</b> If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions	<b>8a</b> \$
<b>b</b> If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868	<b>8b</b> \$
<b>c Balance Due.</b> Subtract line 8b from line 8a Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions	<b>8c</b> \$

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature  Title  SCOTT PETERSEN Date  05/15/2012