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Form **990****Return of Organization Exempt From Income Tax**

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

OMB No 1545-0047

**2012**

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 2012 calendar year, or tax year beginning **JUL 1, 2012** and ending **JUN 30, 2013****B** Check if applicable

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Terminated  
☐ Amended return  
☐ Application pending

**C** Name of organization**SOTOYOME CURTIS LODGE #123  
FREE & ACCEPTED MASONS****Doing Business As**

Number and street (or P.O. box if mail is not delivered to street address)

**P. O. BOX 187**

Room/suite

City, town, or post office, state, and ZIP code

**HEALDSBURG, CA 95448****F** Name and address of principal officer **TODD BETH****166 KENNEDY LANE, HEALDSBURG, CA 95448****D** Employer identification number**94-0487827****E** Telephone number**707-431-1343****G** Gross receipts \$**151,658.****H(a)** Is this a group return

for affiliates?

☐ Yes ☒ No**H(b)** Are all affiliates included?☐ Yes ☐ No

If "No," attach a list. (see instructions)

**H(c)** Group exemption number ▶ **0214****1** Tax-exempt status: ☐ 501(c)(3) ☒ 501(c)(10) (insert no) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **HEALDSBURG-FREEMASON.COM****K** Form of organization: ☐ Corporation ☐ Trust ☐ Association ☒ Other ▶ **LODGE** **L** Year of formation: **1857** **M** State of legal domicile **CA****Part I Summary**

Activities & Governance		Revenue		Expenses		Net Assets or Fund Balances	
<b>1</b> Briefly describe the organization's mission or most significant activities. <b>FRATERNAL SOCIETY OPERATING BY THE LODGE SYSTEM EARNINGS DEVOTED TO CHARITABLE &amp; FRATERNAL PURPOSES</b>							
<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.							
<b>3</b> Number of voting members of the governing body (Part VI, line 1a)		<b>3</b>					
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)		<b>4</b>					
<b>5</b> Total number of individuals employed in calendar year 2012 (Part V, line 2a)		<b>5</b>					
<b>6</b> Total number of volunteers (estimate if necessary)		<b>6</b>					
<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12		<b>7a</b>					
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34		<b>7b</b>					
				Prior Year		Current Year	
<b>8</b> Contributions and grants (Part VIII, line 1h)				0.		0.	
<b>9</b> Program service revenue (Part VIII, line 2g)				95,610.		84,707.	
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, 7d, 9c, 10c, and 11e)				13,569.		1,801.	
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)				15.		0.	
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)				109,194.		86,508.	
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)				0.		0.	
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)				0.		0.	
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)				2,883.		2,756.	
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)				0.		0.	
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.							
<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-11g)				56,850.		39,283.	
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)				59,733.		42,039.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12				49,461.		44,469.	
				Beginning of Current Year		End of Year	
<b>20</b> Total assets (Part X, line 16)				574,333.		618,770.	
<b>21</b> Total liabilities (Part X, line 26)				216.		184.	
<b>22</b> Net assets or fund balances. Subtract line 21 from line 20				574,117.		618,586.	

**Part II Signature Block**

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.

<b>Sign Here</b>	Signature of officer		Date	
	<b>NICHOLAS BETH, TREASURER</b>		<b>5/15/15</b>	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name		Preparer's signature	Date
	<b>KENNETH M. ROSE</b>		<b>Kenneth M. Rose</b>	<b>05/15/15</b>
	Firm's name ▶ <b>KENNETH M. ROSE, CPA</b>		Firm's EIN ▶ <b>68-0008612</b>	
	Firm's address ▶ <b>646 CENTER ST. HEALDSBURG, CA 95448</b>		Phone no. <b>(707) 431-1343</b>	

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

232001 12-10-12 LHA For Paperwork Reduction Act Notice, see the separate instructions.

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**Part III** Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐

1. Briefly describe the organization's mission:

IN ACCORDANCE WITH IRC SECTION 501(C)(10) THE ORGANIZATION IS DEVOTED  
TO SUPPORTING MASONIC CHARITABLE AND FRATERNAL PURPOSES.

2. Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
- ☐
- Yes
- ☒
- No

If "Yes," describe these new services on Schedule O.

3. Did the organization cease conducting, or make significant changes in how it conducts, any program services?
- ☐
- Yes
- ☒
- No

If "Yes," describe these changes on Schedule O.

4. Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

- 4a. (Code \_\_\_\_\_) (Expenses \$
- 15,844.
- including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

CHARITABLE GIFTS & COMMUNITY EDUCATIONAL PURPOSES:\$5,864 - LOCAL PRIMARY SCHOOLS READING PROGRAM: "BIKES FOR BOOKS"\$3,410 - GLOBAL YOUNG LEADERS U.S. CONFERENCE FOR CHRISTIAN GUERRERO\$1,000 - SCHOLARSHIP FOR TEAL MIKSIS HEALDSBURG HIGH SCHOOL\$1,000 - CHOLARSHIP FOR SASKIA MARIE TINGEY WINDSOR HIGH SCHOOL\$1,000 - SCHOLARSHIP FOR ANDREW GRIFFITTS CLOVERDALE HIGH SCHOOL\$1,000 - SCHOLARSHIP FOR KELSIE JONES GEYSERVILLE HIGH SCHOOL\$ 500 - HEALDSBURG EDUCATION FOUNDATION SCIENCE FAIR\$ 500 - HEALDSBURG MUSEUM AND HISTORICAL SOCIETY\$ 350 - MASONIC RESTORATION FOUNDATION SYMPOSIUM\$ 280 - ACADEMIA LODGE TUITION AND EXPENSES\$ 250 - CLOVERDALE HIGH SCHOOL ART SUPPLIES SUPPLEMENT

- 4b. (Code \_\_\_\_\_) (Expenses \$
- 4,466.
- including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

MASONIC RELIEF TO WIDOWS & OTHER CHARITABLE PROGRAMS:\$3,191 - SOTOYOME LODGE WIDOWS - VALENTINES PROGRAM\$ 500 - HEALDSBURG SHARED MINISTRIES - FOOD PANTRY\$ 275 - MEMORIAL SERVICES EXPENSE\$ 250 - CLOVERDALE FOOD PANTRY\$ 250 - GEYSERVILLE CHRISTIAN CHURCH FOOD PANTRY

- 4c. (Code \_\_\_\_\_) (Expenses \$
- 1,500.
- including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

CHARITABLE GIFTS PAID BY CHECKS TO COMMUNITY YOUTH ORGANIZATIONS:\$ 1,500 - SANTA ROSA DE MOLAY CHAPTER

- 4d. Other program services (Describe in Schedule O)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

- 4e. Total program service expenses
- 21,810.

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**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. 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		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI		X
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	X	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

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**Part IV Checklist of Required Schedules (continued)**

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and II		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b If "Yes" to line 35a, 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," complete Schedule R, Part V, line 2		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O.

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**Part V** Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	2
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	N/A	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	2
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	
4a 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)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter.		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

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**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.Check if Schedule O contains a response to any question in this Part VI ☒**Section A. Governing Body and Management**

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	7	
b Enter the number of voting members included in line 1a, above, who are independent	85	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?	X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.	X	

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13		X
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
13 Did the organization have a written whistleblower policy?		X
14 Did the organization have a written document retention and destruction policy?		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official		X
b Other officers or key employees of the organization		X
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

17 List the states with which a copy of this Form 990 is required to be filed **CA**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization **►**  
**KENNETH M. ROSE, CPA - 707-431-1343**  
**646 CENTER STREET, HEALDSBURG, CA 95448**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter 0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

[illegible]



**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week  (list any hours for related organizations below line)	(C) Position  (do not check more than one box, unless person is both an officer and a director/trustee)						(D)  Reportable compensation from the organization (W-2/1099-MISC)	(E)  Reportable compensation from related organizations (W-2/1099-MISC)	(F)  Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Fellow			
<b>1b Sub-total . . . . .</b>								2,377.	1,200.	0.
<b>c Total from continuation sheets to Part VII, Section A . . . . .</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c) . . . . .</b>								2,377.	1,200.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶

3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual **N/A (NO FORMER OFFICER COMPENSATION)**

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		X

## Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization		0

**Part VIII** Statement of RevenueCheck if Schedule O contains a response to any question in this Part VIII ☐

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d			
	e Government grants (contributions)	1e			
	f All other contributions, gifts, grants, and similar amounts not included above	1f			
	g Noncash contributions included in lines 1a-1f \$				
	h Total. Add lines 1a-1f				
Program Service Revenue	2 a EXMPT ORG-SEE SCH R	Business Code 900003	80,000.	80,000.	
	b MEMBERSHIP DUES & FEES	900099	3,839.	3,839.	
	c HOMES FUND MBER RCPTS	900099	868.	868.	
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f		84,707.		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,951.		1,951.
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
	6 a Gross rents	(i) Real (ii) Personal			
	b Less: rental expenses				
	c Rental income or (loss)				
	d Net rental income or (loss)				
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other	65,000.		
	b Less: cost or other basis and sales expenses		65,150.		
	c Gain or (loss)		<150.>		
	d Net gain or (loss)		<150.>		<150.>
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a			
	b Less: direct expenses	b			
	c Net income or (loss) from fundraising events				
	9 a Gross income from gaming activities See Part IV, line 19	a			
	b Less: direct expenses	b			
	c Net income or (loss) from gaming activities				
	10 a Gross sales of inventory, less returns and allowances	a			
	b Less: cost of goods sold	b			
	c Net income or (loss) from sales of inventory				
Miscellaneous Revenue		Business Code			
11 a					
b					
c					
d All other revenue					
e Total. Add lines 11a-11d					
12 Total revenue. See instructions.		86,508.	84,707.	0.	1,801.

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response to any question in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,377.		2,377.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	379.		379.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	140.		140.	
14 Information technology				
15 Royalties				
16 Occupancy	3,000.		3,000.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates	3,540.		3,540.	
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>MASONIC CHARITY-PART II</b>	21,810.	21,810.		
b <b>FRATERNAL &amp; MEETING EXP</b>	9,089.		9,089.	
c <b>LODGE NEWSLETTER PRINTI</b>	933.		933.	
d <b>MASONIC SUPPLIES</b>	728.		728.	
e All other expenses	43.		43.	
25 Total functional expenses. Add lines 1 through 24e	42,039.	21,810.	20,229.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

**SOTOYOME CURTIS LODGE #123**  
**FREE & ACCEPTED MASONS**

Form 990 (2012)

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**Part X Balance Sheet**Check if Schedule O contains a response to any question in this Part X ☐

		(A) Beginning of year		(B) End of year
<b>Assets</b>	1 Cash - non-interest-bearing	5,098.	1	27,740.
	2 Savings and temporary cash investments	233,638.	2	320,583.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities	175,150.	11	110,000.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	160,447.	15	160,447.
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	574,333.	16	618,770.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	216.	17	184.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25	216.	26	184.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets		27	
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds	159,000.	30	159,000.
	31 Paid-in or capital surplus, or land, building, or equipment fund	0.	31	0.
	32 Retained earnings, endowment, accumulated income, or other funds	415,117.	32	459,586.
	33 <b>Total net assets or fund balances</b>	574,117.	33	618,586.
	34 <b>Total liabilities and net assets/fund balances</b>	574,333.	34	618,770.

Form 990 (2012)

**SOTOYOME CURTIS LODGE #123**  
**FREE & ACCEPTED MASONS**

Form 990 (2012)

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**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	86,508.
2	Total expenses (must equal Part IX, column (A), line 25)	2	42,039.
3	Revenue less expenses Subtract line 2 from line 1	3	44,469.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	574,117.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	618,586.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII ☐

- 1 Accounting method used to prepare the Form 990 ☒ Cash ☐ Accrual ☐ Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?  
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?  
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b		X
2c		
3a		X
3b		

Form 990 (2012)

**SCHEDULE D**

(Form 990)

Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**▶ Complete if the organization answered "Yes," to Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2012**Open to Public  
InspectionName of the organization **SOTOYOME CURTIS LODGE #123**

Employer identification number

**FREE & ACCEPTED MASONS****94-0487827****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the

organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate contributions to (during year) .....		
3 Aggregate grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>		

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included in (a) .....	2c
d Number of conservation easements included in (c) acquired after 8/17/86, and not on historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ .....

4 Number of states where property subject to conservation easement is located ▶ .....

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ .....

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ .....

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 .....	▶ \$ .....
(ii) Assets included in Form 990, Part X .....	▶ \$ .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 .....	▶ \$ .....
b Assets included in Form 990, Part X .....	▶ \$ .....

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition  
 b ☐ Scholarly research  
 c ☐ Preservation for future generations

- d ☐ Loan or exchange programs  
 e ☐ Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Temporarily restricted endowment ☐ %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ☐ 0.

Schedule D (Form 990) 2012

Schedule D (Form 990) 2012

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶

**Part IX Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) BUILDING ASSOCIATION UN-DEPRECIATED COMPUTER	1,447.
(2) INVESTMENT IN HEALDSBURG MASONIC BUILDING ASSOCIATION	159,000.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	160,447.

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	

2. FIN 48 (ASC 740) Footnote. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	

**Part XIII Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Schedule D (Form 990) 2012

**SCHEDULE O**

(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2012**Open to Public  
Inspection

Name of the organization

SOTOYOME CURTIS LODGE #123  
FREE & ACCEPTED MASONSEmployer identification number  
94-0487827

Form 990, Part VI, Section A, line 1: THE ORGANIZATION OPERATES UNDER THE LODGE SYSTEM, THEREFORE THE VOTING MEMBERS ANNUALLY ELECT OFFICERS FROM AMONG THEMSELVES TO GOVERN THE ORGANIZATION. AS OF JUNE 30, 2013 THE LODGE HAD 100 TOTAL MEMBERS OF WHICH 85 WERE MASTER MASONS WITH VOTING RIGHTS EQUAL TO EVERY OTHER MEMBER. AS OF JUNE 30, 2013 THERE WERE 15 MEMBERS THAT HAVE NOT RISEN TO THE LEVEL OF MASTER MASONS; THEY ARE EITHER ENTERED APPRENTICE OR FELLOWCRAFT MASONS, AND AS SUCH THEY DO NOT HAVE THE RIGHT TO VOTE ON GENERAL MATTERS THAT COME BEFORE THE LODGE.

Form 990, Part VI, Section A, line 2: FOR FYE 6-30-2013 THE MASTER OF THE LODGE (TODD BETH) AND THE SENIOR WARDEN OF THE LODGE (JERRY BETH) ARE LODGE OFFICERS, BUSINESS PARTNERS AND BROTHERS.

Form 990, Part VI, Section A, line 6: THE ORGANIZATION HAS ~~MEMBERS~~ NOT STOCKHOLDERS.

Form 990, Part VI, Section A, line 7a: AS EXPLAINED ON FORM 990, PART VI, SECTION A, LINE 1 ABOVE, THE ORGANIZATION OPERATES UNDER THE LODGE SYSTEM, THEREFORE EACH YEAR THE VOTING MEMBERS ELECT OFFICERS FOR THE NEXT YEAR FROM THE AVAILABLE MEMBERS. IN ORDER TO BE INSTALLED AS MASTER, SENIOR WARDEN OR JUNIOR WARDEN THE POTENTIAL MEMBER MUST BE CERTIFIED AS PROFICIENT BY A GRAND LODGE REPRESENTATIVE; OTHERWISE THE MEMBER CANNOT ASSUME THE RESPONSIBILITIES OF THE ELECTED OFFICE.

Form 990, Part VI, Section A, line 7b: GOVERNANCE DECISIONS ARE RESERVED TO THE VOTING MEMBERS WITH RESPECT TO ITEMS SUCH AS THE AMOUNT OF DUES THAT

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.  
232211  
01-04-13

Schedule O (Form 990 or 990-EZ) (2012)

CISF66SF9B

Schedule O (Form 990 or 990-EZ) (2012)

Page 2

Name of the organization SOTOYOME CURTIS LODGE #123  
FREE & ACCEPTED MASONS

Employer identification number  
94-0487827

CAN BE CHARGED TO THE MEMBERS ON AN ANNUAL BASIS AND THE VOTING MEMBERS  
APPROVE OR DENY THE ACCEPTANCE OF NEW MEMBERS.

Form 990, Part VI, Section B, line 11: THE MASTER OF THE LODGE IS THE HEAD  
OF THE GOVERNING BODY, THEREFORE HE AND/OR THE OFFICER SIGNING THE FEDERAL  
TAX RETURN (USUALLY THE CURRENT TREASURER) ARE GIVEN A COPY OF FORM 990  
BEFORE EITHER PERSON SIGNS THE TAX RETURN TO BE FILED WITH THE IRS. THE TAX  
PREPARER IS AVAILABLE TO ANSWER QUESTIONS THAT MAY REQUIRE CONTINUED  
ATTENTION TO COMPLY WITH THE VARIOUS REQUIREMENTS TO MAINTAIN TAX EXEMPT  
STATUS. ALL REQUIRED BOOKS, RECORDS AND DOCUMENTS OF EVERY KIND ARE  
AVAILABLE FOR INSPECTION AT ANY REASONABLE TIME AT THE REQUEST OF EVERY  
MEMBER OF THE GOVERING BODY AND ALL VOTING MEMBERS OF THE ORGANIZATION.  
ADDITIONALLY, THE GRAND LODGE HOLDS SEMINARS FOR THE FIVE HIGHEST OFFICERS  
(INCLUDING THE SECRETARY AND TREASURER) OF THE ORGANIZATION DURING WHICH  
TIME THEY ARE INSTRUCTED TO UNDERSTAND THE VARIOUS REQUIREMENTS TO MAINTAIN  
TAX EXEMPT STATUS.

Form 990, Part VI, Section C, Line 19: MEMBERS OF THE GOVERNING BODY ARE  
REQUIRED TO ENSURE ALL REQUIRED FEDERAL TAX RETURNS, BOOKS, RECORDS AND  
DOCUMENTS OF EVERY KIND ARE PREPARED & FILED TIMELY AND ARE AVAILABLE FOR  
INSPECTION AT ANY REASONABLE TIME AT THE REQUEST OF EVERY MEMBER OF THE  
GOVERING BODY AND ALL MEMBERS OF THE ORGANIZATION. THE ORGANIZATION DOES  
NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL  
STATEMENTS AUTOMATICALLY AVAILABLE TO THE PUBLIC.

Form 990, Part VII Contact Addresses for Officers, Directors, Etc:

TODD BETH - 166 KENNEDY LANE, HEALDSBURG, CA 95448

JERRY BETH - 8329 HIGHWAY 128, HEALDSBURG, CA 95448

232212  
01-04-13

Schedule O (Form 990 or 990-EZ) (2012)

Name of the organization SOTOYOME CURTIS LODGE #123  
FREE & ACCEPTED MASONS

Employer identification number  
94-0487827

TED ELLIOTT - 95 RENZ LANE, GEYSERVILLE, CA 95441

WILLIAM E. STILES - 817 LIMERICK LANE, HEALDSBURG, CA 95448

PETER KOVACHEVICH - 1690 ARBOR WAY, HEALDSBURG, CA 95448

RON CADE - 1690 ARBOR WAY, HEALDSBURG, CA 95448

AARON GRIFFITH - 1316 CRESTAVIEW COURT, SANTA ROSA, CA 95403

WILLIAM R. LEWIS - 372 RAVEN COURT, HEALDSBURG, CA 95448



**Part III**  
**Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

[illegible]

**Part IV** Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year)

[illegible]

**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35b, or 36)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (iii) royalties or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)	X	
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
HEALDSBURG MASONIC BUILDING ASSOCIATION (1) EIN 94-1439271	K	3,000.LODGE SPACE RENT PAID BLDG ASSOCC	
HEALDSBURG MASONIC BUILDING ASSOCIATION (2) EIN 94-1439271	S	80,000.FORM 990 PART VIII LN 2A TRSFRSS	
(3)			
(4)			
(5)			
(6)			

**Part VI**   **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]



SOTOYOME CURTIS LODGE #123  
FREE & ACCEPTED MASONS

Schedule R (Form 990) 2012

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Schedule R (Form 990) 2012

GISF66SF9B

SOTOYOME-CURTIS LODGE # 123 F&AM  
FORM 990 (199)

EIN: 94-0487827

TPE: 6-30-2013

**SUBSTITUTE FORM 4571 EXPLANATION FOR FILING RETURN LATE OF PAYING TAX LATE**

The organization's gross receipts were nomally less than \$50,000; however, because of related entity, IRS Section 501(C)(2), transfers to the lodge and the proceeds from the maturity of investments, the gross receipts test was exceeded for FYE 6-30-2012 and again for FYE 6-30-2013. Therefore, the lodge became subject to the more complicated filing requirement for the first time in many years. The lodge was no longer able to file e-postcard 990N as it had done since 2008 and it was not eligible for form 990EZ, therefore the form 990 is required. The new format of Form 990 (12 pages) is very complicated and significantly more involved. The new form required detailed bookkeeping and accounting not previously established by the lodge. Once the new accounting system was set up to track the program service activites as required we filed the "initial" form 990 for FYE 6-30-2012 on November 15, 2014 and today we are filing the attached form 990 for FYE 6-30-2013.

With the filing of the attached form 990 the lodge is once again up-to date and current with the IRS income tax filing requirements. The form 990 filing requirement for FYE 6-30-2014 has already been completed on May 6, 2015 by the Grand Lodge of California and on October 20, 2014 the IRS approved Form 8868 Application for Extension of Time to File an Exempt Organization Return extending the filing due date until May 15, 2015. The lodge has never ignored the form 990 filing requirements. When necessary, we have filed timely applications for additional time to file; however with respect to fiscal year ending 6-30-2013 we needed more time to update and complete our accouting records to prepare and file the new form 990. Now that the new accouting system is in place we will once again be able to timely file all future income tax returns. Additionally, the lodge has a long history of paying their employment taxes and filing the related forms 940, 944 (previously forms 941), W-3 and W-2 in timely manner.

We have very few members that are available for and capable of helping with the bookkeeping needs of the lodge. Our lodge has no full time employee responsible for admistering the organizations finances. See attached IRM 4.75.22.1 indicating our circumstances constitute reasonable cause for late or failure to file an exempt organization return.

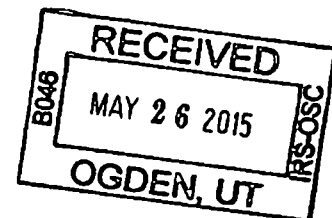
Please accept the above explanation as a reasonable cause explanation for late filing of form 990 for FYE 6-30-2013.

Under Penalties of perjury, I declare that the above statements are, to the best of my knowledge and belief, true, complete and correct.



Nicholas Beth, Treasurer

5/15/15  
Date



IRM 4.75, 22.1

- e. The delay was caused by unavoidable absence of the taxpayer. In the case of a corporation, estate, trust, etc., the absence must have been of an individual having sole authority to execute the return.
- f. The return was filed late because of destruction by fire or other casualty of the taxpayer's place of business or business records.
- g. The return was filed late because the Internal Revenue Service failed to provide the proper returns, timely requested by the taxpayer, in sufficient time to permit the executed return to be filed on or before its due date.
- h. The delay was caused because of the inability of the taxpayer, through no fault of its own, to meet with a representative of the Service, because a representative was not available, at an Internal Revenue Service office, for the purpose of securing information or assistance to properly complete its return.
- i. Taxpayer was unable to determine amount of deposit or tax due for reasons beyond the taxpayer's control. However this cause will be acceptable for taxpayers required to make deposits or payments of trust fund taxes only when the taxpayer was unable to have access to his/her own records.
- j. The facts indicate that the taxpayer's ability to make deposits or payments has been materially impaired by civil disturbances
- k. Lack of funds is an acceptable reasonable cause for failure to pay any tax or make a deposit under the Federal Tax Deposit System only when a taxpayer can demonstrate the lack of funds occurred despite the exercise of ordinary business care and prudence.



**3. Three additional circumstances, described below, constitute reasonable cause for failure to file a return by certain kinds of exempt organizations, See Part VII of the Law Enforcement Manual. An organization must meet all of the following criteria:**

- a. It is not a private foundation, 990PF filer, or other taxable exempt organization, such as those receiving income from business unrelated to the business for which the exemption was granted, 990-T filer, and
- b. It is a membership organization, PTA, Boy Scout Troop, Ladies Blood Donor Group, Garden Club, Home Owners Association, or Volunteer Fire Co., etc.);



- c. It has no full time employee responsible for administering the organization's finances.

**4. A private foundation has reasonable cause if it meets the requirements of Rev. Proc. 79-8, 1979-1 C.B. 487. This revenue procedure states that a private foundation has**