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Form 990-EZ

Short Form 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)

▶ 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.*

Department of the Treasury
Internal Revenue Service

OMB No 1545-1150

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning August 1 , 2012, and ending July 31 , 20 13

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
Worcester County Beekeepersf Association, Incorporated

Number and street (or P O box, if mail is not delivered to street address) Room/suite
105 Ball Street

City or town, state or country, and ZIP + 4
Northlboro, MA 01532

D Employer identification number
04-3128712

E Telephone number
508 ~~(978)~~ 8/26-5599

F Group Exemption Number ▶

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:** ▶ worcestercountybeekeepers.com

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 ▶ $ 14187

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 ☑

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	14187
	4	Investment income	4	1
	5a	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		
	c	Less: direct expenses from gaming and fundraising events 6c		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	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	**Total revenue.** Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8 ▶	9	14187
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	
	13	Professional fees and other payments to independent contractors	13	
	14	Occupancy, rent, utilities, and maintenance	14	
	15	Printing, publications, postage, and shipping	15	
	16	Other expenses (describe in Schedule O)	16	1242
	17	**Total expenses.** Add lines 10 through 16 ▶	17	1242
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	12945
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	6690
	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	19635

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SCANNED MAR 01 2017

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 10642I Form **990-EZ** (2012)

P 14NE

Part II Balance Sheets (see the instructions for Part II)
Check if the organization used Schedule O to respond to any question in this Part II . . . . . ☑

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	6690	22	19015
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	620
25	**Total assets**	6690	25	19635
26	**Total liabilities** (describe in Schedule O)		26	
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	6690	27	19635

Part III Statement of Program Service Accomplishments (see the instructions for Part III)
Check if the organization used Schedule O to respond to any question in this Part III . . ☑

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others.)

What is the organization's primary exempt purpose? **Educating General Public about bees and beekeepiing**

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 Dues provides a means to pay for speakers usually speakers have doctorate in entomology to educate member and any person who wants to attend about beekeeping issues regarding colony collapes disorder steming from diseases, herbicides and pesticides and new best practices for beekeeping
(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 28a

29 Worcester County Beekeepers conducts beeschool open to the general public. This is an eight week curriculum for people who want to become beekeepers. The costs is $30 which includes course material. This continues in the spring and summer with on hand demonstrations at live hives
(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 29a

30 Worcester County Beekeeprs provided Radiation treatment for hives infected with American Foul Brood Disease which is the only way to save equipment other than burning it. This is provided for members as well as anyone interested.
(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 30a

31 Other program services (describe in Schedule O)
(Grants $) If this amount includes foreign grants, check here . . . . ▶ ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) . . . . . ▶ 32

Part IV List of Officers, Directors, Trustees, and Key Employees List each one even if not compensated (see the instructions for Part IV)
Check if the organization used Schedule O to respond to any question in this Part IV . . . . . ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Mary Duane President	20	None	None	None
Kathy DeGraaf Vice President	20	None	None	None
Philip Gaudette Treasurer	15	None	None	None
Barbara MacPhee Secretary	10	None	None	None
Richard Callahan Treasurer	5	None	None	None
Elizabeth Joseph Director	5	None	None	None
John Collins Director	5	None	None	None
Evelyn Schraft Director	5	None	None	None
Max Weagle Director	5	None	None	None
Dean Stiglitz Director	5	None	None	None

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 . ☐

			Yes	No
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	33		✓
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. Otherwise, explain the change on Schedule O (see instructions)	34		✓
35a	Did the organization have unrelated business gross income of $1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	35a		✓
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	35b		
c	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? If "Yes," complete Schedule C, Part III	35c		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		✓
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ▶ 37a			
b	Did the organization file **Form 1120-POL** for this year?	37b		✓
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?	38a		✓
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a			
b	Gross receipts, included on line 9, for public use of club facilities 39b			
40a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ ; section 4912 ▶ ; section 4955 ▶			
b	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? If "Yes," complete Schedule L, Part I	40b		✓
c	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 ▶			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		✓
41	List the states with which a copy of this return is filed ▶ **Massachusetts**			
42a	The organization's books are in care of ▶ **Philip Gaudette** Telephone no. ▶ **(508) 826-5599** Located at ▶ **105 Ball Street, Northboro, MA** ZIP + 4 ▶ **01532**			
b	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: ▶ See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.**	42b		✓
c	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: ▶	42c		✓
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 ▶ 43			
			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		✓
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		✓
c	Did the organization receive any payments for indoor tanning services during the year?	44c		✓
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		
45a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a		✓
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)	45b		✓

		Yes	No
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	✓

Part VI **Section 501(c)(3) organizations only**

All section 501(c)(3) organizations 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 . . . . . ☐

			Yes	No
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		✓
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		✓
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		✓
b	If "Yes," was the related organization a section 527 organization?	49b		

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."

(a) Name and title of each employee paid more than $100,000	(b) 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
None				

f Total number of other employees paid over $100,000 . . . . ▶ none

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."

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation
None		

d Total number of other independent contractors each receiving over $100,000 . . ▶ None

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 . . . . . ▶ ☐ 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 Philip Gaudette	Date 1-10-17
	▶ Type or print name and title PHILIP GAUDETTE	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ▶			Firm's EIN ▶	
	Firm's address ▶			Phone no	

May the IRS discuss this return with the preparer shown above? See instructions . . . . . ▶ ☐ Yes ☐ No

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

Worcester County Beekeepers Association, Incorporated

Employer identification number

04-3128712

Other Expenses Part I Line 16

Below is an item labeled Variance. This figure is a figure that was calculated to cause the ending balance of the fund as of July 31, 2013 recorded in a quicken checkbook that was made on a club computer to the Quick Books beginning balance as of August 1, 2013 again on the club computer.

This club does not have a lot of resources and as a result individuals who chose to serve as officers, primarily in this case treasurer, performed all of the accounting functions of the club. These treasurers' of which there were several did not have any financial or accounting background and performed their tasks to the best of their abilities. The treasurers' along with other officers of the club are elected every few years with no salary and often the outgoing officers do not provide any transition information to the incomeing officers.

The new officers have come to understand that much of the financial data has not been performed properly by prior treasurers and have resulted in Forms 990 and MA Annual Reports not being filed. The accounting has been sketchy at best. The club made one effort in 2013 and purchased a computer for use by the treasurer. The club also bought Quicken to be used as a check register. Either the person or persons could not or did not used it for the entire time. We now have Quicken transactions in the check register from 12/31/2012 to 4/4/2013. No transactions were recorded from August 1 2012 to 12/31/2012 nor from 4/5/2013 to 7/31/2013. There are no bank statements or cancelled checks saved.

As of August 1, 2015, a new officers were elected and it was discovered that we have lost our 501(c)(3) status due to the non-filing of returns. It is the intent of the officers to bring the club as best we can to filing of the necessary returns and have our exempt status reinstated. We have started by preparing the first return that we have data for which is this return. As the Quicken data is only for a partial year, we have considered the 12/31/2012 data to be the biginning data and to make the end of year assets equal to the beginning of the following year data we have computed the difference and labeled it as Variance.

The club is considering the following steps to prevent this from happening in the future. The club started by purchasing a computer to keep all future accounting records that way the computer can be handed from treasurer to treasurer as newly elected. The club is also looking to find a CPA who will prepare all necessary governmental filings which will provide consistency from treasurer to treasurer as well as provide the appropriate accounting expertise so far lacking.

Below is our expenses for line 16:

Name of the organization: Worcester County Beekeepers Association, Incorporatedl

Employer identification number: 04-3128712

Member awards	231	
Bee school	40	
Radiation	2954	
Speaker Expenses	2005	
Lunches	1720	
Depreciation	155	
Misc	666	
News Letters	315	
Utilities	78	
Variance	(6301)	
Total Expenses	1243	
Beg Of Year Assets		
Cash	6690	
Income	14187	
Total	20877	
Less Expenses	1243	
End of Year Assets	19634	
Cash	19014	
Computer	620	
Total	19634	
Other Assets per Part II Line 24		
Computer purchased 2/13/13	775	
Less Depreciation for year	155	
Computer less Acc Dep	620	