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Form **990-EZ**

CHANGE OF ACCOUNTING PERIOD **Short Form**
Return of Organization Exempt From Income Tax

OMB No 1545-1150

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except private foundations)

2013

- ▶ Do not enter Social Security numbers on this form as it may be made public.
- ▶ Information about Form 990-EZ and its instructions is at www.irs.gov/form990.

Department of the Treasury
Internal Revenue Service

Open to Public Inspection

A For the **2013** calendar year, or tax year beginning **11/01**, **2013**, and ending **12/31**, **2013**

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

C
MASTER GARDENERS OF SUMMIT COUNTY
P.O. BOX 1164
CUYAHOGA FALLS, OH 44223

D Employer identification number
34-1899736

E Telephone number
330-928-4769

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: ▶ N/A

J Tax-exempt status (check only one) — 501(c)(3) 501(c) () (insert no) 4947(a)(1) or 527

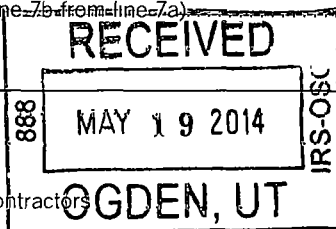
K Form of organization Corporation Trust Association Other

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, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ. ▶ \$ **7,141.**

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

EXPENSES	1 Contributions, gifts, grants, and similar amounts received	1	110.
	2 Program service revenue including government fees and contracts	2	5,066.
	3 Membership dues and assessments	3	1,965.
	4 Investment income	4	
	5 a Gross amount from sale of assets other than inventory	5 a	
	b Less cost or other basis and sales expenses	5 b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5 c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6 a	
	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)	6 b	
	c Less direct expenses from gaming and fundraising events	6 c	
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6 d	
	7 a Gross sales of inventory, less returns and allowances	7 a	
	b Less cost of goods sold	7 b	
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7 c	
	8 Other revenue (describe in Schedule O)	8	
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	7,141.
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	78.	
16 Other expenses (describe in Schedule O)	16	1,625.	
17 Total expenses. Add lines 10 through 16	17	1,703.	
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	5,438.	
ASSETS	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	45,624.
	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	51,062.



SEE SCHEDULE O

SCANNED JUN 13 2014

BAA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2013)

pm

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	43,157.	22 48,771.
23 Land and buildings		23
24 Other assets (describe in Schedule O) SEE SCHEDULE O	2,467.	24 2,291.
25 Total assets	45,624.	25 51,062.
26 Total liabilities (describe in Schedule O)	0.	26 0.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	45,624.	27 51,062.

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

What is the organization's primary exempt purpose? SEE SCHEDULE O

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

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

28 <u>MMITG/DESIGN & BEYOND - REACHES 1000-1200 PEOPLE WHO COME ANNUALLY TO VIEW DEMONSTRATION GARDENS AND LEARN ABOUT GARDENING HANDS-ON. THIS PROGRAM IS FUNDED BY THE TWO PROGRAMS ABOVE.</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	28 a	103.
29 <u>GARDEN TOURS - REACHES 600-800 PEOPLE INTERESTED IN LEARNING GARDENING DESIGN AND SOUND GARDENING PRACTICES.</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	29 a	
30 <u>SATURDAY GARDENING SERIES - REACHES 70-75 PEOPLE INTERESTED IN LEARNING ABOUT RESEARCH BASED GARDENING PRACTICES.</u> (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	30 a	
31 Other program services (describe in Schedule O) (Grants \$) If this amount includes foreign grants, check here <input type="checkbox"/>	31 a	
32 Total program service expenses (add lines 28a through 31a)	32	103.

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
LORI MILLER TREASURER	2	0.	0.	0.
GEOFF KENNEDY DIRECTOR	6	0.	0.	0.
JEANNE POREMSKI CHAIRMAN	7	0.	0.	0.
L. J. DALTON DIRECTOR	1	0.	0.	0.
JAN BARBER-HEMPHIL SECRETARY	3	0.	0.	0.
PAT MCROWE DIRECTOR	1	0.	0.	0.
LORA AVENS DIRECTOR	3	0.	0.	0.
PAM DERRY DIRECTOR	4	0.	0.	0.
SARAH VRADENBURG VICE CHAIR	3	0.	0.	0.
JUDY HIRSCHMAN DIRECTOR	2	0.	0.	0.
CHERYL URBAN DIRECTOR	3	0.	0.	0.

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

Table with columns for question number, description, and Yes/No checkboxes. Rows include questions 33 through 41 regarding organizational activities, expenditures, and tax matters.

42a The organization's books are in care of LORI MILLER Telephone no 330-929-3204 Located at 4900 STATE ROAD PENINSULA OH ZIP + 4 44264

Table for question 42b regarding foreign financial accounts. Includes a sub-table for question 42c regarding foreign office locations.

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 [] N/A [X] 43

Table for questions 44a through 45b regarding donor advised funds, hospital facilities, tanning services, and controlled entities.

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

	Yes	No
46		X

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

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

	Yes	No
47		X
48		X
49 a		X
49 b		

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

49 a Did the organization make any transfers to an exempt non-charitable related organization?

b If 'Yes,' was the related organization a section 527 organization?

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	(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

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 business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

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

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

Lori Miller
Signature of officer

5/13/14
Date

LORI MILLER
Type or print name and title

TREASURER

Paid Preparer Use Only

Print/Type preparer's name MICHAEL T. LIVESAY, CPA	Preparer's signature <i>Michael T. Livesay</i>	Date 5-12-14	Check <input type="checkbox"/> if self employed	PTIN P00093699
Firm's name WEIDRICK LIVESAY & COMPANY	Firm's EIN 34-1849064		Phone no (330) 659-5985	
Firm's address 2150 N. CLEVELAND-MASSILLON ROAD AKRON, OH 44333-1257				

May the IRS discuss this return with the preparer shown above? See instructions

Yes No

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization MASTER GARDENERS OF SUMMIT COUNTY	Employer identification number 34-1899736
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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 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 – Non-functionally integrated
- 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 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?		
(ii) A family member of a person described in (i) above?		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		

	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?		
(ii) A family member of a person described in (i) above?		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?		

(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 column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

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

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any 'unusual grants')	2,755.	5,845.	2,170.	3,663.	2,075.	16,508.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
4 Total. Add lines 1 through 3	2,755.	5,845.	2,170.	3,663.	2,075.	16,508.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 Public support. Subtract line 5 from line 4						16,508.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4	2,755.	5,845.	2,170.	3,663.	2,075.	16,508.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
11 Total support. Add lines 7 through 10						16,508.
12 Gross receipts from related activities, etc (see instructions)					12	0.
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 ▶ <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	14	100.00 %
15 Public support percentage from 2012 Schedule A, Part II, line 14	15	100.00 %
16a 33-1/3% support test – 2013. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input checked="" type="checkbox"/>		
b 33-1/3% support test – 2012. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
17a 10%-facts-and-circumstances test – 2013. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
b 10%-facts-and-circumstances test – 2012. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>		

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 yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include any 'unusual grants'.)						
2 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						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total Support. (Add lns 9,10c, 11 and 12.)						

14 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

15 Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2012 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2013 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2012 Schedule A, Part III, line 17	18	%

19a 33-1/3% support tests – 2013. 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 – 2012. 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

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.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is
at www.irs.gov/form990.

OMB No 1545 0047

2013

Open to Public
Inspection

Name of the organization

MASTER GARDENERS OF SUMMIT COUNTY

Employer identification number

34-1899736

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

EDUCATION PERTAINING TO RESEARCH BASED GARDENING PRACTICES.

FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR

INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT?

NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR

INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT?

NO

**FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES**

BANK CHARGES	\$	160.
CLERICAL SERVICES		720.
COMMUNITY GARDENS		58.
CONFERENCES, CONVENTIONS, AND MEETINGS		77.
DEPRECIATION		176.
FOOD PRODUCTION		331.
MMITG/DESIGN & BEYOND		103.
TOTAL	\$	<u>1,625.</u>

**FORM 990-EZ, PART II, LINE 24
OTHER ASSETS**

	<u>BEGINNING</u>	<u>ENDING</u>
MACHINERY AND EQUIPMENT	\$ 2,325.	\$ 2,165.
MISCELLANEOUS	142.	126.
TOTAL	<u>\$ 2,467.</u>	<u>\$ 2,291.</u>