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200903

Form 990

## Return of Organization Exempt From Income Tax

OMB No 1545-0047

2008

Open to Public

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

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

Inspection

A For the 2008 calendar year, or tax year beginning

APR 01, 2008, and ending

MAR 31, 2009

B Check if applicable Address change Name change Initial return Termination Amended return Application pending	C Name of organization, number and street, city, town, state, and ZIP code  BENELOVENT ORDER OF ELKS 1657 BPOE PO BOX 34 MARIETTA GA 30061	D Employer identification number 58-0500111
	F Name and address of principal officer: WILLIAM DEVINE 42 CLD HICKORY DALLAS GA 30157-	E Telephone number 770-795-9490
	G Gross receipts \$	H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(8) (insert no.)	4947(a)(1) or 527	H(b) Are all affiliates included? If "No" attach a list (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No
J Website. ►		H(c) Group exemption number ►

K Type of organization  Corporation  Trust  Association  Other ► L Year of formation M State of legal domicile.

## Part I Summary

1 Briefly describe the organization's mission or most significant activities:  COMMITTED TO IDEAS OF CHARITY AND PATRIOTISM THROUGH CONTRIBUTIONS, SCHOLARSHIPS, ETC TO YOUTH, VETERANS AND HANDICAPPED, AND SUPPORT PATRIOTIC AND CIVIC PROGRAMS		
2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets.		
3 Number of voting members of the governing body (Part VI, line 1a)	3	569
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	
5 Total number of employees (Part V, line 2a)	5	
6 Total number of volunteers (estimate if necessary)	6	
7a Total gross unrelated business revenue from Part VIII, line 12, column (C)	7a	-37676.
b Net unrelated business taxable income from Form 990-T, line 34	7b	
Revenue		Prior Year Current Year
8 Contributions and grants (Part VIII, line 1h)	8606.	
9 Program service revenue (Part VIII, line 2g)		
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-37676.	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	347.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	-28723.	
Expenses		
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14 Benefits paid to or for members (Part IX, column (A), line 4)		
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
16a Professional fundraising fees (Part IX, column (A), line 11e)		
b Total fundraising expenses, (Part IX, column (D), line 25) ►		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	46924.	
18 Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	46924.	
19 Revenue less expenses. Subtract line 18 from line 12	-75647.	
Net Assets or Fund Balances		Beginning of Year End of Year
20 Total assets (Part X, line 16)	418525. 982432.	
21 Total liabilities (Part X, line 26)	2678.	
22 Net assets or fund balances Subtract line 21 from line 20	415847. 982432.	

## 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.

Sign Here

Signature of officer

WILLIAM DEVINE

Type or print name and title

05/27/2009

Date

EX RULER

Paid	Preparer's signature ► 	Date 05/27/2009	Check if self-employed ► <input type="checkbox"/>	Preparer's identifying number (see instructions) P00267355
Preparer's Use Only	Firms name (or yours if self-employed), address, and ZIP + 4 ► A-PLUS TAX & ACCOUNTING INC 1301 SHILO KENNESAW GA 30144-	EIN ► 58-1819857	Phone no ► 770-424-9989	

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

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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### **Part III Statement of Program Service Accomplishments (See instructions)**

1 Briefly describe the organization's mission.

COMMITTED TO IDEAS OF CHARITY AND PATRIOTISM THROUGH CONTRIBUTIONS,  
SCHOLARSHIPS, ETC TO YOUTH, VETERANS, AND HADICAPPED, AND SUPPORT  
PATRIOTIC AND CIVIC PROGRAMS

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

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 Q

4. Describe the exempt purpose achievements for each of the organization's three largest program services by expenses.

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses and revenue, if any, for each program service reported.

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

(Expenses \$ **including grants of \$**

)(Revenue \$

**4e Total program service expenses \$**

(Must equal Part IX, Line 25, column (B).)

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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	1	X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	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	3	X
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6	Did the organization maintain any donor advised funds or any accounts where 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	6	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	7	X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9	Did the organization report an amount in Part X, line 21; 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	9	X
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	X
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	14b	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, Part II	15	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, Part III	16	X
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	X
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	X
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	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 questions 24b-24d and complete Schedule K. If "No," go to question 25.	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	<b>Section 501(c)(3) and 501(c)(4) organizations</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b	X
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	X

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

	Yes	No
--	-----	----

28 During the tax year, did any person who is a current or former officer, director, trustee, or key employee,

- a Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV
- b Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV
- c Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV

29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M

30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M

31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I

32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II

33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I

34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1

35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2

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

28a	X
28b	X
28c	X
29	X
30	X
31	X
32	X
33	X
34	X
35	X
36	
37	X

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## Part V Statements Regarding Other IRS Filings and Tax Compliance

Yes  No 

1a Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable

1a	0
1b	0

b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable

c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?

1c 

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 

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 this return. (see instructions)

3a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?

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 the instructions for exceptions and 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 question 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?

5c 

6a Did the organization solicit any contributions that were not tax deductible?

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 provide goods or services in exchange for any quid pro quo contribution of more than \$75?

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, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?

7e  X

f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?

7f  X

g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?

7g 

h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?

7h 

8 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and Section 509(a)(3) supporting organizations Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?

8 

## 9 Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.

a Did the organization make any taxable distribution 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 

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**Part VI Governance, Management, and Disclosure** (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)
**Section A. Governing Body and Management**

Yes	No
-----	----

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below describe the circumstances, processes, or changes in Schedule O. See instructions

1a	66
1b	
2	X
3	X
4	X
5	X
6	X
7a	X
7b	X
8a	X
8b	X
9a	X
9b	X
10	X
11	X

**Section B. Policies**

Yes	No
-----	----

12a	Does the organization have a written conflict of interest policy? If "No", go to line 13	12a	X
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	/
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	X
13	Does the organization have a written whistleblower policy?	13	X
14	Does the organization have a written document retention and destruction policy?	14	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?	15a	X
a	The organization's CEO, Executive Director, or top management official?	15b	X
b	Other officers or key employees of the organization?		
	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?	16a	X
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

**Section C. Disclosure**

17	List the States with which a copy of this Form 990 is required to be filed ►	
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply	
	<input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request	
19	Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization. ► NITA R KNIGHT PO BOX 34 MARIETTA GA 30061- 770-795-9490	

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) regardless of amount of compensation, and **current** key employees. Enter -0- in columns (D), (E), and (F) if no compensation was paid
- 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 the organization did not compensate any officer, director, trustee, or key employee.

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

18 Total

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►

Yes No

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

3 X

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.

LITERATURE

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

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.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including those in 1) who received more than \$100,000 in compensation from the organization ►

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## Part VIII Statement of Revenue

		(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	1a Federated campaigns	1a			
	b Membership dues	1b	6078.		
	c Fundraising events	1c			
	d Related organizations	1d			
	Government grants (contributions)	1e			
	f All other contributions, gifts, grants and similar amounts not included above	1f	2528.		
	Noncash contributions included in lines 1a-1f		\$		
	h Total. Add lines 1a-1f		8606.		
Program Service Revenue	2a	Business Code			
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f				
	3 Investment income (including dividends, interest, and other similar amounts)		10598.		10598.
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6a Gross Rents	(i) Real	(ii) Personal			
b Less rental expenses					
c Rental income or (loss)					
d Net rental income or (loss)					
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
b Less cost or other basis and sales expenses	206070.				
c Gain or (loss)	254344.				
d Net gain or (loss)	-48274.				
8a 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					
9a Gross income from gaming activities. See Part IV, line 19	a				
b Less direct expenses	b				
c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	a	2966.			
b Less cost of goods sold	b	2619.			
c Net income or (loss) from sales of inventory		347.	347.		
11a Miscellaneous Revenue	Business Code				
b					
c					
d All other revenue					
e Total. Add lines 11a-11d					
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e		-28723.	347.	-37676.	

**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) but are not required to complete columns (B), (C) and (D).

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 U.S. See Part IV, line 21				
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. 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				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees).				
a Management				
b Legal				
c Accounting	1225.		1225.	
d Lobbying				
e Professional fundraising services. See Part IV line 17				
f Investment management fees	4354.		4354.	
g Other				
12 Advertising and promotion				
13 Office expenses	3292.		3292.	
14 Information technology				
15 Royalties				
16 Occupancy				
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				
22 Depreciation, depletion, and amortization	4606.		4606.	
23 Insurance	955.		955.	
24 Other expenses. Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a SEE STMT	162.			
b	542.			
c	1246.			
d	435.			
e	30.			
f All other expenses	30077.			
25 Total functional expenses. Add lines 1 through 24f	46924.		46924.	
26 Joint Costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2. Complete this line only if the org. reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

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## Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	15246	1	4058
	2 Savings and temporary cash investments	59204	2	62005
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties Complete Part II of Schedule L			5
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule 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 basis	10a 703168		
	b Less: accumulated depreciation. Complete Part VI of Schedule D	10b 65543		10c 637625
	11 Investments - publicly traded securities			11
	12 Investments - other securities See Part IV, line 11		344075	12 278744
	13 Investments - program-related. See Part IV, line 11			13
	14 Intangible assets			14
	15 Other assets. See Part IV, line 11			15
16 Total assets. Add lines 1 through 15 (must equal line 34)		413525	16 982432	
Liabilities	17 Accounts payable and accrued expenses			17
	18 Grants payable			18
	19 Deferred revenue			19
	20 Tax-exempt bond liabilities			20
	21 Escrow account liability. Complete Part IV of Schedule D			21
	22 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			24
	25 Other liabilities Complete Part X of Schedule D		2678	25
	26 Total liabilities Add lines 17 through 25		2678	26
Net Assets or Fund Balances	Organizations that follow SFAS 117, 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, check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds			30
	31 Paid-in or capital surplus, or land, building, or equipment fund			31
	32 Retained earnings, endowment, accumulated income, or other funds		1083647	32 982432
	33 Total net assets or fund balances		1083647	33 982432
	34 Total liabilities and net assets/fund balances		1086325	34 982432

## Part XI Financial Statements and Reporting

	Yes	No
1 Accounting method used to prepare the Form 990 <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a X	
b Were the organization's financial statements audited by an independent accountant?	2b X	
c If "Yes" to lines 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?	2c X	
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?	3a X	
b If "Yes," did the organization undergo the required audit or audits?	3b X	

Form 990 (2008)

**SCHEDULE D**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No 1545-0047

**2008**Open to Public  
Inspection► Attach to Form 990. To be completed by organizations that  
answered "Yes," to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.

Name of the organization

BENELOVENT ORDER OF ELKS 1657 BPOE

Employer identification number

58-0500111

**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?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**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).

Preservation of land for public use (e.g., recreation or pleasure)  
 Protection of natural habitat  
 Preservation of open space

Preservation of an historically important land area  
 Preservation of certified historic structure

2 Complete lines 2a-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 Year
2a	
2b	
2c	
2d	
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable 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, violations, and enforcement of the conservation easements it holds? ►	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff or volunteer hours devoted to monitoring, inspecting, and enforcing easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing 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)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIV, 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.

1 a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, 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 relating to these items:

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

## Schedule D (Form 990) 2008 BENELOVENT ORDER OF ELKS 1657 BPOE 58-0500111 Page 2

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

(continued)

3 Using the organization's 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 XIV

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 Trust, Escrow and Custodial Arrangements.** Complete if 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 XIV 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?

b If "Yes," explain the arrangement in Part XIV

Yes  No

**Part V Endowment Funds.** Complete if 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 Investment earnings or 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 year end balance held as:

a Board designated or quasi-endowment ► 0.00 %  
 b Permanent endowment ► 0.00 %  
 c Term endowment ► 0.00 %

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 XIV the intended uses of the organization's endowment funds

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

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
1a Land	450,000.			450,000.
b Buildings	153,615.		7,713.	145,902.
c Leasehold improvements	11,878.		539.	11,339.
d Equipment	87,675.		57,291.	30,384.
e Other				

Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c)) ► 637,625.

Schedule D (Form 990) 2008

Schedule D (Form 990) 2008 BENELOVENT ORDER OF ELKS 1657 BPOE

58-0500111 Page 3

**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
Financial derivatives and other financial products	278,744.	COST
Closely-held equity interests		
Other		
		</td

Total. (Column (b) should equal Form 990, Part X, col. (B) line 12) ► 278,744

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

Total. (Column (b) should equal Form 990, Part X, col. (B) line 13 ) ►

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

Total. (Column (b) should equal Form 990, Part X, col. (B) line 15)

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

(a) Description of Liability	(b) Amount
Federal Income Taxes	

Total. Column (b) should equal Form 990, Part X, col. (B) line 25 ) ►

In Part XIV, 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

Form 4562

Department of the Treasury  
Internal Revenue Service (99)Depreciation and Amortization  
(Including Information on Listed Property)

► See separate instructions. ► Attach to your tax return.

OMB No. 1545-0172

2008

Attachment  
Sequence No. 67

Name(s) shown on return

BENEVENT ORDER OF ELKS 1657 FORM 990

Identifying number

58-0500111

## Part I Election To Expense Certain Property Under Section 179

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

1 Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000.
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		

7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2009. Add lines 9 and 10, less line 12 ► 13		

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

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

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

## Part III MACRS Depreciation (Do not include listed property) (See instructions)

## Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2008	17	4,606.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ► <input type="checkbox"/>		

## Section B-Assets Placed in Service During 2008 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depr. (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property		25 yrs.			S/L	
h Residential rental property		27.5 yrs.	MM	S/L		
		27.5 yrs.	MM	S/L		
i Nonresidential real property		39 yrs.	MM	S/L		
			MM	S/L		

## Section C-Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year		12 yrs.		S/L	
c 40-year		40 yrs.	MM	S/L	

## Part IV Summary (See instructions)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	4,606.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.



58-0500111

US 990

Other Functional Expenses: Page 2, Line 43

2008

Description of the Asset	Total	Program Services	Management and General	Fundraising
BANK CHARGES	162.		162.	
BADGES-OFFICERS	542.		542.	
EQUIPMENT RENTAL	1,246.		1,246.	
GRAND LODGE SUPPLIES	435.		435.	
LICENSES	30.		30.	
MAINT - BUILDING	3,103.		3,103.	
TAXES - PROPERTY	6,529.		6,529.	
AIDMORE CONTRIBUTIONS	5.		5.	
CONVENTION-GRAND LODG	1,500.		1,500.	
CONVENTION-STATE	1,268.		1,268.	
DONATIN ENF	295.		295.	
DUES-GRAND LODGE	1,208.		1,208.	
DUES-STATE	368.		368.	
FOURTH OF JULY	67.		67.	
MEMORIAL DAY COOKOUT	100.		100.	
MISC EXPENSE	285.		285.	
NEEDY FAM CHRISTMAS	1,425.		1,425.	
NEWSLETTER	411.		411.	
PER PICTURES	156.		156.	
RESTITUTION EXP	4,800.		4,800.	
UTILITIES	3,535.		3,535.	
PEST CONTROL	189.		189.	
TELEPHONE	3,489.		3,489.	
OFFICERS BALL	1,344.		1,344.	
	32,492.		32,492.	