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Form **990-EZ**Department of the Treasury
Internal Revenue Service**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 and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 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.

OMB No 1545-1150

2009**Open to Public
Inspection**

A For the 2009 calendar year, or tax year beginning 4/01 , 2009, and ending 3/31 , 2010	
B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Termination ☐ Amended return ☐ Application pending	C BENEVOLENT & PROTECTIVE ORDER OF 407 PERRY ELKS LODGE 2823 WILLIS AVE. PERRY, IA 50220-2323
D Employer identification number 42-0136000	E Telephone number 515-465-3791
F Group Exemption Number 1156	

• **Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).**

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) (8) (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally **not** more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ

► \$ 196,457.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

1 Contributions, gifts, grants, and similar amounts received 2 Program service revenue including government fees and contracts 3 Membership dues and assessments 4 Investment income 5a Gross amount from sale of assets other than inventory 5b Less cost or other basis and sales expenses 5c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) 6 Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here ☒ 6a Gross revenue (not including \$ _____ of contributions reported on line 1) 6b Less direct expenses other than fundraising expenses 6c Net income or (loss) from special events and activities (Subtract line 6b from line 6a) 7a Gross sales of inventory, less returns and allowances 7b Less cost of goods sold 7c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) 8 Other revenue (describe ► <u>SEE STATEMENT 1</u>) 9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	<table border="1" style="width:100%"> <tr><td>1</td><td>20,504.</td></tr> <tr><td>2</td><td></td></tr> <tr><td>3</td><td>33,842.</td></tr> <tr><td>4</td><td></td></tr> <tr><td>5c</td><td></td></tr> <tr><td>6a</td><td>34,214.</td></tr> <tr><td>6b</td><td>23,320.</td></tr> <tr><td>6c</td><td>10,894.</td></tr> <tr><td>7c</td><td>100,735.</td></tr> <tr><td>8</td><td>7,162.</td></tr> <tr><td>9</td><td>173,137.</td></tr> </table>	1	20,504.	2		3	33,842.	4		5c		6a	34,214.	6b	23,320.	6c	10,894.	7c	100,735.	8	7,162.	9	173,137.		
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6c	10,894.																								
7c	100,735.																								
8	7,162.																								
9	173,137.																								
10 Grants and similar amounts paid (attach schedule) 11 Benefits paid to or for members 12 Salaries, other compensation, and employee benefits 13 Professional fees and other payments to independent contractors 14 Occupancy, rent, utilities, and maintenance 15 Printing, publications, postage, and shipping 16 Other expenses (describe ► <u>SEE STATEMENT 2</u>) 17 Total expenses. Add lines 10 through 16 18 Excess or (deficit) for the year (Subtract line 17 from line 9) 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) 20 Other changes in net assets or fund balances (attach explanation) 21 Net assets or fund balances at end of year. Combine lines 18 through 20	<table border="1" style="width:100%"> <tr><td>10</td><td></td></tr> <tr><td>11</td><td></td></tr> <tr><td>12</td><td>77,296.</td></tr> <tr><td>13</td><td>2,266.</td></tr> <tr><td>14</td><td></td></tr> <tr><td>15</td><td>2,065.</td></tr> <tr><td>16</td><td>84,274.</td></tr> <tr><td>17</td><td>165,901.</td></tr> <tr><td>18</td><td>7,236.</td></tr> <tr><td>19</td><td>131,506.</td></tr> <tr><td>20</td><td></td></tr> <tr><td>21</td><td>138,742.</td></tr> </table>	10		11		12	77,296.	13	2,266.	14		15	2,065.	16	84,274.	17	165,901.	18	7,236.	19	131,506.	20		21	138,742.
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20																									
21	138,742.																								

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

	(A) Beginning of year	(B) End of year
Cash, savings, and investments	34,549.	32,645.
Land and buildings	3,250.	3,250.
Other assets (describe ► <u>SEE STATEMENT 3</u>)	176,187.	175,446.
25 Total assets	213,986.	211,341.
26 Total liabilities (describe ► <u>SEE STATEMENT 4</u>)	82,480.	72,599.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	131,506.	138,742.

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

Form 990-EZ (2009)

Part V Other Information (Note the statement requirements in the instrs for Part V.) SEE STATEMENT 6

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes		X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	X	
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	X	
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		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a 0.		
b Did the organization file Form 1120-POL for this year?		X
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 period covered by this return?		X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A		
39 Section 501(c)(7) organizations Enter.		
a Initiation fees and capital contributions included on line 9 39a N/A		
b Gross receipts, included on line 9, for public use of club facilities 39b N/A		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 N/A , section 4912 N/A , section 4955 N/A		
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 is it 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 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 0.		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization 0.		
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		X
41 List the states with which a copy of this return is filed NONE		

42a The organization's books are in care of **DAVE ROUSCH** Telephone no **515-465-3791**
 Located at **2823 WILLIS, PERRY, IA** ZIP + 4 **50220**

	Yes	No
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		X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts.		
c At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** — Check here ☐ **N/A**
 and enter the amount of tax-exempt interest received or accrued during the tax year **43** **N/A**

	Yes	No
44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 44		X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ 45		X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.**46** 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

Yes No

46**47** Did the organization engage in lobbying activities? 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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

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 address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

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

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: *[Signature]* Date: _____

Type or print name and title: _____

Paid Preparer's Use Only

Preparer's signature: *[Signature]* Date: 6/16/10

Check if self-employed: ☐

Preparer's Identifying Number (See instructions): P00122600

Firm's name (or yours if self-employed), address, and ZIP + 4: MERIWETHER, WILSON & CO., PLC
1307 SECOND ST.
PERRY, IA 50220

EIN: 42-0731256

Phone no: (515) 465-3591

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

☒ Yes ☐ No

BAA

Form 990-EZ (2009)

Department of the Treasury
Internal Revenue Service

Complete if the organization answered 'Yes' to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

2009

Open to Public Inspection

Employer identification number
42-0136000

Fundraising Activities. Complete if the organization answered 'Yes' to Form 990, Part IV, line 17
Form 990EZ filers are not required to complete this part

- ☐ Special fundraising events

- ☐ Yes ☐ No

- 3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

TEEA3701L 02/05/10

Part II Fundraising Events. Complete if the organization answered 'Yes' to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events
		(event type)	(event type)	(total number)	(Add col. (a) through col. (c))
REVENUE	1 Gross receipts				
	2 Less. Charitable contributions				
	3 Gross income (line 1 minus line 2)				
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4- through 9 in column (d)				
	11 Net income summary. Combine lines 3, column (d) and line 10				

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

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming
					(Add col. (a) through col. (c))
REVENUE	1 Gross revenue	31,513.		2,701.	34,214.
DIRECT EXPENSES	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses	23,320.			23,320.
	6 Volunteer labor	☐ Yes <u>0 %</u> ☒ No	☐ Yes <u>0 %</u> ☒ No	☐ Yes <u>0 %</u> ☒ No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					23,320.
8 Net gaming income summary. Combine lines 1, column (d) and line 7					10,894.

9 Enter the state(s) in which the organization operates gaming activities. _____

a Is the organization licensed to operate gaming activities in each of these states?

b If 'No,' explain.

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If 'Yes,' explain.

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	YES	NO
9a	X	
10a		X
11		X
12		X

13 Indicate the percentage of gaming activity operated in.**a** The organization's facility**b** An outside facility

13a	%
13b	100.0 %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

15a Does the organization have a contact with a third party from whom the organization receives gaming revenue?**15a**

X

b If 'Yes,' enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____**c** If 'Yes,' enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name. ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐

Director/officer

☐

Employee

☐

Independent contractor

17 Mandatory distributions**a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?**17a**

X

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

2009

FEDERAL STATEMENTS

PAGE 1

CLIENT 367600

BENEVOLENT & PROTECTIVE ORDER OF 407
PERRY ELKS LODGE

42-0136000

6/16/10

03 21PM

STATEMENT 1
FORM 990-EZ, PART I, LINE 8
OTHER REVENUE

RENT

	\$	7,162.
TOTAL	\$	<u>7,162.</u>

STATEMENT 2
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

100 YEAR ANNIVERSARY	\$	318.
ADVERTISING AND PROMOTION		561.
BADGES & PINS		46.
BANK CHARGES		2,712.
BINGO EXPENSE		789.
BULLETINS		2,114.
CARD KEY		239.
CASH SHORT (LONG)		-671.
CONFERENCES, CONVENTIONS, AND MEETINGS		1,306.
CONTRACT LABOR		174.
DEPRECIATION		9,947.
DONATIONS		7,191.
DUES & SUBSCRIPTIONS		285.
ENTERTAINMENT		2,597.
GRAND LODGE DUES		6,846.
INSURANCE		6,710.
INTEREST		3,415.
LAUNDRY AND CLEANING		1,558.
LICENSES		1,653.
MEMORIALS		421.
MISC EXPENSES		304.
OFFICE		836.
REPAIRS & MAINTENANCE		8,228.
RENT EXPENSE		1,237.
SCHOLARSHIPS		2,575.
STATE LODGE DUES		1,467.
SUPPLIES		5,754.
TELEPHONE		804.
UTILITIES		14,858.
TOTAL	\$	<u>84,274.</u>

STATEMENT 3
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	BEGINNING	ENDING
ACCOUNTS RECEIVABLE	\$ 8,776.	\$ 6,922.
INVENTORIES	10,067.	7,766.
MISCELLANEOUS	157,344.	160,758.
TOTAL	<u>\$ 176,187.</u>	<u>\$ 175,446.</u>

2009**FEDERAL STATEMENTS****PAGE 2****CLIENT 367600****BENEVOLENT & PROTECTIVE ORDER OF 407
PERRY ELKS LODGE****42-0136000**

6/16/10

03.21PM

**STATEMENT 4
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES**

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 7,794.	\$ 6,472.
DUES PAID IN ADVANCE	20,028.	18,854.
SECURED MORTGAGES AND NOTES PAYABLE	54,658.	47,273.
TOTAL	\$ 82,480.	\$ 72,599.

**STATEMENT 5
FORM 990-EZ, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE**

CHARITABLE WORKS OF THE BENEVOLENT & PROTECTIVE ORDER OF THE ELKS

**STATEMENT 6
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