



See a Social Security Number? Say Something!
Report Privacy Problems to <https://public.resource.org/privacy>
Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990**Department of the Treasury
Internal Revenue Service**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)

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

OMB No 1545-0047

2009**Open to Public
Inspection**

A For the 2009 calendar year, or tax year beginning <u>4/1/2009</u> , and ending <u>3/31/2010</u>													
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; vertical-align: top;"> Please use IRS label or print or type. See Specific Instructions </td> <td style="width:55%;"> C Name of organization <u>Independent Order of Odd Fellows</u> Doing Business As _____ Number and street (or P O box if mail is not delivered to street address) Room/suite <u>1107 Walnut Street E</u> City or town, state or country, and ZIP + 4 <u>Devils Lake ND 58301</u> </td> <td style="width:30%;"> D Employer identification number <u>45-0140310</u> E Telephone number _____ G Gross receipts \$ <u>383,588</u> </td> </tr> <tr> <td colspan="3"> F Name and address of principal officer: <u>Jim Lawson 304 E 20th St, Williston, ND 58801</u> </td> </tr> <tr> <td colspan="3"> I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (<u>8</u>) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ <u>N/A</u> </td> </tr> <tr> <td colspan="3"> K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____ L Year of formation <u>1890</u> M State of legal domicile <u>ND</u> </td> </tr> </table>	Please use IRS label or print or type. See Specific Instructions	C Name of organization <u>Independent Order of Odd Fellows</u> Doing Business As _____ Number and street (or P O box if mail is not delivered to street address) Room/suite <u>1107 Walnut Street E</u> City or town, state or country, and ZIP + 4 <u>Devils Lake ND 58301</u>	D Employer identification number <u>45-0140310</u> E Telephone number _____ G Gross receipts \$ <u>383,588</u>	F Name and address of principal officer: <u>Jim Lawson 304 E 20th St, Williston, ND 58801</u>			I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (<u>8</u>) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ <u>N/A</u>			K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____ L Year of formation <u>1890</u> M State of legal domicile <u>ND</u>		
Please use IRS label or print or type. See Specific Instructions	C Name of organization <u>Independent Order of Odd Fellows</u> Doing Business As _____ Number and street (or P O box if mail is not delivered to street address) Room/suite <u>1107 Walnut Street E</u> City or town, state or country, and ZIP + 4 <u>Devils Lake ND 58301</u>	D Employer identification number <u>45-0140310</u> E Telephone number _____ G Gross receipts \$ <u>383,588</u>											
F Name and address of principal officer: <u>Jim Lawson 304 E 20th St, Williston, ND 58801</u>													
I Tax-exempt status <input checked="" type="checkbox"/> 501(c) (<u>8</u>) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ <u>N/A</u>													
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ _____ L Year of formation <u>1890</u> M State of legal domicile <u>ND</u>													

Part I Summary

1	Briefly describe the organization's mission or most significant activities: <u>The purposes of the Independent Order of Odd Fellows are to promote the principles of Odd Fellowship throughout the world and seek to improve and elevate the character of man.</u>	
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
3	Number of voting members of the governing body (Part VI, line 1a)	<u>3</u> 11
4	Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u> 10
5	Total number of employees (Part V, line 2a)	<u>5</u> 10
6	Total number of volunteers (estimate if necessary)	<u>6</u>
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>
7b	Net unrelated business taxable income from Form 990-T, line 34	<u>7b</u>
8	Contributions and grants (Part VIII, line 1h)	Prior Year: 123,383 Current Year: 44,313
9	Program service revenue (Part VIII, line 2g)	Prior Year: 10,858 Current Year: 10,424
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	Prior Year: 53,950 Current Year: 51,887
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	Prior Year: -121,361 Current Year: -105,588
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	Prior Year: 66,830 Current Year: 1,036
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)	Prior Year: 19,717 Current Year: 21,536
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	Prior Year: 19,717 Current Year: 21,536
19	Revenue less expenses Subtract line 18 from line 12	Prior Year: 47,113 Current Year: -20,500
20	Total assets (Part X, line 16)	Beginning of Current Year: 1,844,177 End of Year: 1,778,020
21	Total liabilities (Part X, line 26)	Beginning of Current Year: 184,114 End of Year: 138,456
22	Net assets or fund balances. Subtract line 21 from line 20	Beginning of Current Year: 1,660,063 End of Year: 1,639,564

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

Signature of officer: Mark E UlrichDate: 8-10-2010Type or print name and title: Mark E Ulrich Grand SecretaryPreparer's signature: Thomas A. CulmerDate: 8/7/2010Check if self-employed: ☒

Preparer's identifying number (see instructions): _____

Firm's name (or yours if self-employed), address, and ZIP + 4: Thomas A. Culmer, CPA
312 Smith Dr, Devils Lake, ND 58301EIN: _____
Phone no: (701) 662-8678May 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.

Form **990** (2009)

(HTA)

110 p

 AUG 31 2010
 SCANNED

Part III Statement of Program Service Accomplishments**1** Briefly describe the organization's mission:

The Order is, and shall forever continue to be, bound to charitable and beneficent works, in visiting the sick, relieving the distressed, burying the dead, and educating the orphan, and in the performance of all those reciprocal duties and benevolences which spring from our recognition of a Supreme Being and the Brotherhood of Man, and from the inculcation and practices of Friendship, Love and Truth; Faith, Hope and Charity, Purity, and Universal Justice.

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the 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.

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

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

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

4e Total program service expenses ►

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
5 Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III		
6 Did the organization maintain any donor advised funds or any similar funds or 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		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	X	
• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		
• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		
• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		
• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		
• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.		
12 Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
12A Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional.	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I		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		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		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	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 Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	
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? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	
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? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	38	X

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.		
1b	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?	X	
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.	10	
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 <i>e-file</i> this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
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)?		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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders.		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body	1a	11
b Enter the number of voting members that are independent	1b	10
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4	X
5 Did the organization become aware during the year of a material diversion of the organization's assets?	5	X
6 Does the organization have members or stockholders?	6	X
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	X
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	8a	X
b Each committee with authority to act on behalf of the governing body?	8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9a	X

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

	Yes	No
10a Does the organization have local chapters, branches, or affiliates?	10a	X
b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b	X
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	X
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990		
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	
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?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	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 Forms 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.

☐ Own website ☐ Another's website ☒ 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: ▶ Pam Kraft
1107 Walnut Street E, Devils Lake, ND 58301

Part VII

1b Total

2

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

4

5

Section B. Independent Contractors

1

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ►

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	6,523			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	37,761			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	29			
	g	Noncash contributions included in lines 1a-1f: \$					
	h	Total. Add lines 1a-1f ▶		44,313			
Program Service Revenue	2a Expense reimbursement		Business Code	10,424	10,424		
	b	-----					
	c	-----					
	d	-----					
	e	-----					
	f	All other program service revenue					
	g	Total. Add lines 2a-2f ▶		10,424			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) ▶		51,887	51,887	
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) ▶		-105,588			
7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
b		Less cost or other basis and sales expenses					
c		Gain or (loss)					
d		Net gain or (loss) ▶					
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							
	b	Less cost of goods sold b					
	c	Net income or (loss) from sales of inventory ▶					
Miscellaneous Revenue		Business Code					
11a	-----						
b	-----						
c	-----						
d	All other revenue						
e	Total. Add lines 11a-11d ▶						
12	Total revenue. See instructions ▶		1,036	62,311			

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				
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	11,764		11,764	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	5,499		5,499	
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				
23 Insurance	1,200		1,200	
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 Per Capita	3,073		3,073	
b				
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	21,536		21,536	
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	161,621	1	93,597
	2 Savings and temporary cash investments	1,273,964	2	1,295,582
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,291	4	6,663
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. 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 or other basis. Complete Part VI of Schedule D	10a 1,288,945		
	b Less: accumulated depreciation	10b 906,767	406,301	10c 382,178
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,844,177	16	1,778,020	
Liabilities	17 Accounts payable and accrued expenses	50,181	17	59,611
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 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	133,933	23	78,845
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities. Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	184,114	26	138,456
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	1,660,063	27	1,639,564
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input 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		32	
	33 Total net assets or fund balances	1,660,063	33	1,639,564
34 Total liabilities and net assets/fund balances	1,844,177	34	1,778,020	

Part XI Financial Statements and Reporting

- 1** Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?

- b** Were the organization's financial statements audited by an independent accountant?

- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

- d** If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

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

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11, or 12.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Name of the organization

Independent Order of Odd Fellows

Employer identification number

45-0140310

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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<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).

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

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

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

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

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

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

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

9 In Part 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

1a 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 ▶ \$

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

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

a ☐ Public exhibition

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other

c ☐ Preservation for future generations

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

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

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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

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

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

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

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ▶

b Permanent endowment ▶

c Term endowment ▶

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

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

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

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) Accumulated depreciation	(d) Book value
1a Land	208,888	26,604		235,492
b Buildings		1,053,453	906,767	146,686
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				382,178

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		
Closely-held equity interests		
Other		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
.....		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total (Column (b) must equal Form 990, Part X, col (B) line 13) ▶		

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

(a) Description	(b) Book value
Total. (Column (b) must equal Form 990, Part X, col (B) line 15.)	

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

1.	(a) Description of liability	(b) Amount
	Federal income taxes	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)		

2. FIN 48 Footnote. 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.

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,036
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	21,536
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	-20,500
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	-20,500

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

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

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

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

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIV Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Independent Order of Odd Fellows

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

**Open to Public
Inspection**

Employer identification number

45-0140310

Form 990 Part VI Section A Line 11a The Grand Secretary reviews the 990 prior to its being filed.

Form 990 Part VI Section B Line 15b The Grand Secretary determines the wages of the employees.

Form 990 Part VI Section C Line 19 The Grand Secretary will make documentation available at the main

office during normal business hours.

IOOF Retirement Village
Depreciation - Book Data

ID# 45-0140310
CLIENT # OFRV

PAGE 1
RUN 07/15/10
14 29-09

YEAR ENDED 03/31/10

PPD BY Thomas A Culmer, CPA

ASSET NO	DESCRIPTION	PLC DATE	METHOD	1	2	ORIG COST	DEPR BASIS	BEGIN A/D	CURRENT DEP	ENDING A/D	BOOK VALUE
		BU% LIFE	4797 PTC	N/U		ITC BASIS	ITC AVAIL	ITC BAS RED	REDUC RECOV	SEC 179 EXP	SALVAGE
Units 1 (L1) - (C0) - Acct 14201											
1 00	Buildings 1	01/01/70	SL		1	535798 00	535798 00	522403 05	10046 21	532449 26	3348 74
		40	50 0	N	2	0 00	0 00	0 00	0 00	0.00	0 00
44 00	Remodeling	03/15/08	SL		1	60558 94	60558.94	1617.49	1552 79	3170.28	57388.66
		39	50 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
45 00	Remodeling	06/15/08	SL		1	30344 79	30344.79	648 39	778 07	1426 46	28918 33
		39	50 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
* Acct 14201 *		3	asset(s)		1	626701 73	626701 73	524668 93	12377 07	537046 00	89655 73
Units 1 (L1) - (C0) - Acct 14401											
2 00	Equipment Units 1	01/01/70	SL		1	6366 92	6366 92	6366 92	0 00	6366 92	0 00
		10	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
5 00	Equipment Units 1	01/01/74	SL		1	100 00	100 00	100 00	0 00	100 00	0 00
		10	45 0	N	2	0.00	0 00	0 00	0 00	0 00	0 00
6 00	Storage Shed Units 1	01/01/75	SL		1	385 14	385 14	385 14	0 00	385 14	0 00
		10	45 0	N	2	0.00	0.00	0.00	0 00	0 00	0 00
7 00	Used Refridgerator Unit	01/01/76	SL		1	156 00	156 00	156 00	0 00	156 00	0 00
		10	45 0	N	2	0 00	0.00	0.00	0 00	0 00	0 00
8 00	Fire Extinguisher 1/2	01/01/77	SL		1	46 35	46 35	46.35	0 00	46 35	0 00
		10	45 0	N	2	0 00	0 00	0 00	0 00	0.00	0.00
9 00	Office Equipment Units	06/01/78	SL		1	304 26	304 26	304 26	0 00	304 26	0 00
		10	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
10 00	Smoke Detectors Unit 1	04/01/79	SL		1	2742 96	2742 96	2742 96	0 00	2742 96	0 00
		10	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
11 00	Stove Units 1	05/01/79	SL		1	221 45	221 45	221 45	0 00	221 45	0 00
		10	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
12.00	Fire Extinguishers 70%	11/01/79	SL		1	91 00	91 00	91 00	0 00	91 00	0 00
		10	45 0	N	2	0 00	0 00	0.00	0 00	0 00	0 00
13 00	Snow Blower 70% Units 1	02/01/80	SL		1	339 50	339 50	339 50	0 00	339 50	0 00
		10	45 0	N	2	0 00	0 00	0.00	0 00	0 00	0 00
14 00	Calculator Units 1	01/01/81	SL		1	118.93	118 93	118 93	0 00	118 93	0 00
		10	45 0	N	2	0.00	0.00	0 00	0 00	0 00	0 00
15 00	Water Heater Units 1	11/01/82	SL		1	439 65	439 65	439 65	0 00	439 65	0 00
		12	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
16.00	80 Refrigerators 70% Un	08/01/88	MACRS-Y		1	17593.80	17593 80	17593.80	0 00	17593 80	0 00
		7	45 0	N	2	0 00	0.00	0 00	0 00	0 00	0 00
17 00	2 Beds Units 1	06/01/91	MACRS-Y		1	850 00	850 00	850 00	0 00	850 00	0.00
		7	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
18 00	1/3 Copy Machine 70% Un	09/01/91	MACRS-Y		1	558.84	558 84	558 84	0 00	558 84	0 00
		7	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
19 00	Snow Blower 70% Units 1	03/01/93	MACRS-Y		1	420 00	420 00	420.00	0 00	420 00	0 00
		7	45 0	N	2	0 00	0 00	0 00	0 00	0.00	0.00
20 00	Stoves 70% Units 1	06/01/95	MACRS-Y		1	14721 88	14721 88	14721 88	0 00	14721 88	0 00
		7	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
21 00	Tractor 70% Units 1	12/01/95	MACRS-Y		1	5356 00	5356.00	5356 00	0 00	5356 00	0 00
		7	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00

YEAR ENDED 03/31/10

PPD BY Thomas A Culmer, CPA

ASSET NO.	DESCRIPTION	PLC	DATE	METHOD	1	ORIG COST	DEPR BASIS	BEGIN A/D	CURRENT DEP	ENDING A/D	BOOK VALUE
		BU%	LIFE	4797 PTC	2	ITC BASIS	ITC AVAIL	ITC BAS RED	REDUC RECOV	SEC 179 EXP	SALVAGE
22 00	Computer 70% Units 1	07/01/00	MACRS-Y		1	1226 47	1226 47	1226 47	0 00	1226 47	0 00
		5	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
23 00	Snow Blower 70% Units 1	11/01/00	MACRS-Y		1	1540 00	1540 00	1540 00	0.00	1540.00	0 00
		7	45 0	N	2	0 00	0.00	0 00	0.00	0 00	0 00
24 00	Sidewalk 70% Units 1	09/01/02	MACRS-SL-M		1	47525 63	47525 63	20649.23	3177 51	23826 74	23698 89
		15	50 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
* Acct 14401 *		21	asset(s)		1	101104 78	101104 78	74228 38	3177 51	77405 89	23698 89
Units 1 (L1) - (C0) - Acct 14501											
3 00	Office Equipment Units	01/01/70	SL		1	255 67	255 67	255 67	0 00	255 67	0 00
		10	45 0	N	2	0 00	0 00	0.00	0 00	0 00	0 00
4 00	Office Equipment Units	01/01/72	SL		1	466 44	466 44	466 44	0 00	466 44	0 00
		10	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
* Acct. 14501 *		2	asset(s)		1	722 11	722 11	722 11	0 00	722 11	0 00
** (C0) **		26	asset(s)		1	728528 62	728528 62	599619 42	15554 58	615174 00	113354 62
*** Units 1 (L1) ***		26	asset(s)		1	728528 62	728528 62	599619 42	15554 58	615174.00	113354 62
Units 2 (L2) - (C0) - Acct 14202											
25 00	Building II	01/01/73	SL		1	276306 72	276306.72	246373 79	6907 67	253281 46	23025 26
		40	50 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
* Acct 14202 *		1	asset(s)		1	276306 72	276306 72	246373 79	6907.67	253281 46	23025 26
Units 2 (L2) - (C0) - Acct 14402											
27 00	Storage Shed Units 2	01/01/75	SL		1	192 59	192 59	192 59	0 00	192 59	0.00
		10	45 0	N	2	0 00	0 00	0.00	0 00	0 00	0 00
28 00	Office Equipment Units	01/01/76	SL		1	156.00	156 00	156 00	0 00	156 00	0 00
		10	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0.00
29.00	Fire Extinguisher 1/2 U	01/01/77	SL		1	46 35	46.35	46 35	0 00	46 35	0 00
		10	45 0	N	2	0.00	0 00	0 00	0.00	0 00	0 00
30 00	Office Equipment Units	06/01/78	SL		1	130 40	130 40	130 40	0 00	130 40	0 00
		10	45 0	N	2	0 00	0.00	0 00	0 00	0 00	0 00
31 00	Smoke Detectors Units 2	04/01/79	SL		1	1175 51	1175.51	1175 51	0 00	1175 51	0 00
		10	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
32.00	Fire Extinguisher 30% U	11/01/79	SL		1	39 00	39.00	39.00	0 00	39 00	0.00
		10	45 0	N	2	0 00	0 00	0 00	0 00	0.00	0 00
33 00	Snow Blower 30% Units 2	02/01/80	SL		1	145.51	145.51	145 51	0 00	145 51	0 00
		10	45 0	N	2	0 00	0 00	0.00	0 00	0 00	0 00
34 00	Calculator 30% Units 2	01/01/81	ACRS		1	50 97	50 97	50 97	0 00	50 97	0 00
		10	45 0	N	2	0 00	0 00	0 00	0 00	0 00	0 00
35 00	80 Refrigerators 30% Un	08/01/88	MACRS-Y		1	7540 20	7540.20	7540 20	0.00	7540 20	0 00
		7	45 0	N	2	0 00	0 00	0 00	0.00	0 00	0 00
36 00	1/3 Copy Machine 30% Un	09/01/91	MACRS-Y		1	239 50	239 50	239 50	0 00	239.50	0.00
		7	45 0	N	2	0 00	0 00	0 00	0.00	0 00	0 00
37 00	Snow Blower 30% Units 2	03/01/93	MACRS-Y		1	180 00	180 00	180.00	0.00	180 00	0.00
		7	45 0	N	2	0 00	0 00	0.00	0 00	0 00	0 00
38 00	Stoves 30% Units 2	06/01/95	MACRS-Y		1	6309 37	6309 37	6309 37	0 00	6309 37	0 00
		7	45 0	N	2	0 00	0.00	0.00	0 00	0 00	0 00

YEAR ENDED 03/31/10

PPD BY Thomas A Culmer, CPA

ASSET NO.	DESCRIPTION	PLC	DATE	METHOD	1	2	ORIG COST	DEPR BASIS	BEGIN A/D	CURRENT DEP	ENDING A/D	BOOK VALUE
		BU%	LIFE	4797 PTC	N/U		ITC BASIS	ITC AVAIL	ITC BAS RED	REDUC RECOV	SEC 179 EXP	SALVAGE
39 00	Tractor 30% Units 2	12/01/95	MACRS-Y		1		2296 00	2296 00	2296 00	0 00	2296.00	0 00
		7	45 0	N	2		0 00	0 00	0 00	0 00	0 00	0 00
40.00	Computer 30% Units 2	07/01/00	MACRS-Y		1		525 63	525 63	525.63	0 00	525.63	0 00
		5	45 0	N	2		0 00	0 00	0 00	0 00	0 00	0 00
41 00	Snow Blower 30% Units 2	11/01/00	MACRS-Y		1		660 00	660 00	660.00	0.00	660 00	0.00
		7	45 0	N	2		0 00	0 00	0 00	0 00	0.00	0 00
42 00	Sidewalks 30% Units 2	09/01/02	MACRS-SL-M		1		20368 12	20368 12	8849.68	1361 79	10211.47	10156 65
		15	50 0	N	2		0 00	0 00	0.00	0.00	0 00	0 00
43 00	Software	07/01/05	MACRS-Y		1		2595.00	2595 00	2146.58	298 95	2445 53	149.47
		5	45 0	N	2		0 00	0 00	0 00	0 00	0 00	0 00
Note Declining balance method switched to SL using \$448 42 over 18 months												
* Acct 14402 *		17	asset(s)		1		42650 15	42650 15	30683 29	1660 74	32344 03	10306 12
Units 2 (L2) - (C0) - Acct 14502												
26 00	Office Equipment Units	01/01/74	SL		1		374.40	374.40	374 40	0.00	374 40	0.00
		10	45 0	N	2		0 00	0 00	0 00	0 00	0 00	0 00
* Acct 14502 *		1	asset(s)		1		374 40	374.40	374 40	0 00	374 40	0 00
** (C0) **		19	asset(s)		1		319331 27	319331 27	277431 48	8568.41	285999 89	33331 38
*** Units 2 (L2) ***		19	asset(s)		1		319331 27	319331.27	277431 48	8568.41	285999.89	33331 38
GRAND TOTALS		45	asset(s)		1		1047859 89	1047859 89	877050 90	24122 99	901173 89	146686 00

DEPR BASIS SUMMARY

BEGINNING BASIS	1047859 89
ADDITIONS-FULL COST	0 00
IRC 179 EXPENSE	0 00
ITC BASIS REDUCTION	0 00
REDUCTION RECOVERY	0 00
DISPOSITIONS	0 00

ENDING COST	1047859 89
-------------	------------

DEPRECIATION SUMMARY

BEGINNING ACCUM DEPR	877050 90
CURRENT DEDUCTION	24122 99
BONUS DEPRECIATION	0 00
DISPOSITIONS	0 00

ENDING ACCUM DEPR	901173 89
-------------------	-----------

COST SUMMARY

BEGINNING COST	1047859.89
ADDITIONS	0 00
DISPOSITIONS	0 00

ENDING COST	1047859.89
-------------	------------

DEPRECIATION PLUS IRC 179 SUMMARY

BEGINNING DEPR + 179	877050 90
CURRENT DEPR + 179	24122 99
DISPOSITIONS	0 00

ENDING DEPR + 179	901173 89
-------------------	-----------

Method codes M, Y, Q=Mid-month, -year, -quarter convention, Am=Amortized,
L=Listed, A=Lux auto, F=Farm, H=Low inc housing, PU=Pbl util, AB=Adj Basis