



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



Short Form
Return of Organization Exempt From Income Tax

2009

Open to Public
Inspection

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

A For the 2009 calendar year, or tax year beginning

MAY 1

, 2009, and ending

APRIL 30, 2010

B Check if applicable

Please use IRS label or print or type
Address change
Name change
Initial return
Termination
Amended return
Application pending

See Specific Instructions.

C Name of organization

LODGE NO. 788 LOYAL ORDER OF MOOSE

Number and street (or P O box, if mail is not delivered to street address)

1381 OAKWOOD AVE

City or town, state or country, and ZIP + 4

NAPOLEON OH 43545

D Employer identification number

34-4292751

E Telephone number

419-592-5591

F Group Exemption Number . . . ► 0002

- 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) ►

I Website: ►

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 . . . ► \$ 283,213

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	1
2	Program service revenue including government fees and contracts	2 124,896
3	Membership dues and assessments	3 3,296
4	Investment income	4 1,241
5 a	Gross amount from sale of assets other than inventory	5a
b	Less cost or other basis and sales expenses	5b
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming check here ► <input checked="" type="checkbox"/>	
a	Gross revenue (not including \$ _____ of contributions reported on line 1)	6a 153,780
b	Less direct expenses other than fundraising expenses	6b 32,849
c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	
7 a	Gross sales of inventory, less returns and allowances	7a
b	Less cost of goods sold	7b
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	
8	Other revenue (describe ►)	
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c and 8 ►	9 250,364
10	Grants and similar amounts paid (attach schedule)	10 25,789
11	Benefits paid to or for members	11
12	Salaries, other compensation, and employee benefits	12 83,060
13	Professional fees and other payments to independent contractors	13 1,985
14	Occupancy, rent, utilities, and maintenance	14 44,485
15	Printing, publications, postage, and shipping	15 1,887
16	Other expenses (describe ► SCHEDULE ATTACHED)	16 81,015
17	Total expenses. Add lines 10 through 16 ►	17 238,221
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18 12,143
19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19 330,003
20	Other changes in net assets or fund balances (attach explanation)	20
21	Net assets or fund balances at end of year Combine lines 18 through 20 ►	21 342,146

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	
		22	92,693
22	Cash, savings, and investments	80,203	22
23	Land and buildings	252,413	23 252,413
24	Other assets (describe ► SCHEDULE ATTACHED)	15	24 15
25	Total assets	332,631	25 345,121
26	Total liabilities (describe ► SCHEDULE ATTACHED)	2,628	26 2,975
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	330,003	27 342,146

Part V Other Information (Note the statement requirements in the instructions for Part V)

	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	33	X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	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?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a	37a	0
b Did the organization file Form 1120-POL for this year?	37b	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?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	
39 Section 501(c)(7) organizations Enter	N/A	
a Initiation fees and capital contributions included on line 9	39a	
b Gross receipts, included on line 9, for public use of club facilities	39b	
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____, section 4955 ► _____	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	N/A	
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	40b	0
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization	40c	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 ► CHRIS HOOVER Telephone no ► 419-592-5591 Located at ► 1381 OAKWOOD AVE, NAPOLEON OH ZIP + 4 ► 43545		
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)?	42b	X
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.	42c	X
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 ► _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here. ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 43		
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 **N/A**

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
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	46	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	47	
49a	Did the organization make any transfers to an exempt non-charitable related organization?	48	
b	If "Yes," was the related organization a section 527 organization?	49a	
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"	49b	

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 receiving over \$100,000

Sign Here	<p>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</p> <p>►  8-30-10</p> <p>► Signature of officer Date</p> <p>► </p>
-----------	--

Type or print name and title				
Paid Preparer's Use Only	Preparer's signature ► <i>Fred T. Freppel, CPA</i>	Date 8/10/10	Check if self-employed ► <input checked="" type="checkbox"/>	Preparer's identifying number (See instructions) 369-46-6395
	Firm's name (or yours if self-employed), address, and ZIP + 4 FRED T FREPPEL CPA 348 E RIVERVIEW AVE, NAPOLEON OH 43545	EIN ► 34-1376344	Phone no ► 419-599-1906	

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

SCHEDULE G

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

OMB No 1545-0047

2009

Open To Public
Inspection

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**

► **Attach to Form 990 or Form 990-EZ.** ► **See separate Instructions**

Name of the organization

LODGE NO. 788 LOYAL ORDER OF MOOSE

Employer identification number

34-4292751

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. **N/A**

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a Mail solicitations e Solicitation

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply

a Mail solicitations e Solicitation of non-government grants
b Internet and email solicitations f Solicitation of government grants
c Phone solicitations g Special fundraising events
d In-person solicitations

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

Total ►

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

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 (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total events (add col (a) through col (c))
Revenue	NONE GREATER THAN \$5,000			
1 Gross receipts				
2 Less Charitable contributions				
3 Gross income (line 1 minus line 2)				
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 line 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	663,806			663,806
1 Gross revenue				
2 Cash prizes	536,912			536,912
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d)				► () 536,912
8 Net gaming income summary Combine line 1, column d, and line 7				► 126,894

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

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?

13 Indicate the percentage of gaming activity operated in

a The organization's facility

b An outside facility

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

13a	100.0000 %
13b	0.0000 %

Yes

No

Name ► THOMAS OBERHAUS

Address ► 28 COLLEGE PLACE, DEFIANCE OH 43512

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

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

15a

X

Name ► _____

Address ► _____

16 Gaming manager information

Name ► THOMAS OBERHAUS

Gaming manager compensation ► \$ 0

Description of services provided ► COUNTING TICKETS, RECORDKEEPING, BANK DEPOSITS

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?

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 ► \$ 25,789

17a

X

LODGE NO. 788 LOYAL ORDER OF MOOSE

34-4292751

FORM 990-EZ

2009

Part I - Line 10 - Grants and Similar Amounts:

Center for Child & Family Advocacy 219 E Washington Napoleon OH 43545	Child Abuse & Domestic Violence	\$ 6,225
United Way of Henry County 611 N Perry Napoleon OH 43545	Funding of Local Organizations	7,662
Moose Charities Inc	Endowment, Scholarship, Projects	6,225
Miscellaneous (Less than \$5,000)	Local Schools, Fire, Police, Hospital, Senior Center	<u>5,677</u>
		<u>\$ 25,789</u>

Part I - Line 16 - Other Expenses:

Sales Tax	\$ 8,524
Paid for Merchandise	47,296
Taxes - FICA	6,095
Taxes - Unemployment	736
Workers' Compensation	806
Supplies	693
Advertising	268
Bank Charges	584
Licenses & Permits	2,577
Insurance	9,791
Dues	2,513
Copier Expense	416
Travel Expense	350
Miscellaneous	<u>366</u>
	<u>\$ 81,015</u>

LODGE NO. 788 LOYAL ORDER OF MOOSE

34-4292751

FORM 990-EZ

2009

	(A) Beginning of Year	(B) End of Year
<u>Part II - Line 24 - Other Assets:</u>		
Meter Deposit	<u>\$ 15</u>	<u>\$ 15</u>
<u>Part II - Line 26 - Total Liabilities:</u>		
Payroll Taxes W/H & Accrued	\$ 1,941	\$ 2,302
Sales Tax Payable	<u>687</u>	<u>673</u>
	<u>\$ 2,628</u>	<u>\$ 2,975</u>