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Short Form
Return of Organization Exempt From Income Tax

2015

Open to Public
Inspection

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

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

A For the 2015 calendar year, or tax year beginning		4/1/2015	, and ending	3/31/2016
B Check if applicable		C Name of organization		
<input type="checkbox"/> Address change		BPOE OF THE USA - LODGE NO 131		
<input type="checkbox"/> Name change		Number and street (or P O box, if mail is not delivered to street address)		Room/suite
<input type="checkbox"/> Initial return		P O BOX 2006		
<input type="checkbox"/> Final return/terminated		City or town	State	ZIP code
<input type="checkbox"/> Amended return		BATTLE CREEK	MI	49015
<input type="checkbox"/> Application pending		Foreign country name	Foreign province/state/county	Foreign postal code

G Accounting Method	<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual	Other (specify) ►	
I Website: ► N/A				
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c)(8) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other				

015 Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 43,912

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I

1 Contributions, gifts, grants, and similar amounts received	1
2 Program service revenue including government fees and contracts	2
3 Membership dues and assessments	3 14,463
4 Investment income	4
5a 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)	5c 0
6 Gaming and fundraising events	
a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a
b Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b
c Less direct expenses from gaming and fundraising events	6c
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d 0
7a Gross sales of inventory, less returns and allowances	7a 3,988
b Less cost of goods sold	7b 728
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c 3,260
8 Other revenue (describe in Schedule O)	8 25,461
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9 43,184
10 Grants and similar amounts paid (list in Schedule O)	10
11 Benefits paid to or for members	11
12 Salaries, other compensation, and employee benefits	12 960
13 Professional fees and other payments to independent contractors	13 1,100
14 Occupancy, rent, utilities, and maintenance	14 18,760
15 Printing, publications, postage, and shipping	15 353
16 Other expenses (describe in Schedule O)	16 22,943
17 Total expenses. Add lines 10 through 16	17 44,116
18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -932
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 26,831
20 Other changes in net assets or fund balances (explain in Schedule O)	20
21 Net assets or fund balances at end of year. Combine lines 18 through 20	21 25,899

For Paperwork Reduction Act Notice, see the separate instructions.

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Form 990-EZ (2015)

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Part II Balance Sheets. (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	7,684	22 5,599
23	Land and buildings	18,000	23 18,000
24	Other assets (describe in Schedule O)	1,147	24 2,300
25	Total assets	26,831	25 25,899
26	Total liabilities (describe in Schedule O)		26
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	26,831	27 25,899

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III What is the organization's primary exempt purpose? PROVIDE PROGRAMS FOR THE NEEDY

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations, optional for others)

28 PROVIDES PROGRAMS FOR YOUTH AND VETERANS(Grants \$) If this amount includes foreign grants, check here ►

28a

29

(Grants \$) If this amount includes foreign grants, check here ►

29a

30

(Grants \$) If this amount includes foreign grants, check here ►

30a

31 Other program services (describe in Schedule O)(Grants \$) If this amount includes foreign grants, check here ►

31a

32 Total program service expenses. (add lines 28a through 31a)

32

0

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated – see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (if not paid, enter -0-)	(d) Health benefits contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
SCOTT MCKENZIE				
EXALTED RULER	Hr/WK	600		
GEORGE SCOTT				
SECRETARY	Hr/WK	360		
	Hr/WK			

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

33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O 33 Yes No

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) 34 Yes No

35 a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? 35a Yes No
 b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O 35b Yes No
 c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III 35c Yes No

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 Yes No

37 a Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 37b Yes No
 b Did the organization file Form 1120-POL for this year? 37b Yes No

38 a 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 tax year covered by this return? 38b Yes No
 b If "Yes," complete Schedule L, Part II and enter the total amount involved 38b Yes No

39 Section 501(c)(7) organizations Enter 39a Yes No
 a Initiation fees and capital contributions included on line 9 39b Yes No
 b Gross receipts, included on line 9, for public use of club facilities 39b Yes No

40 a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► 40b Yes No, section 4912 ► 40b Yes No, section 4955 ► 40b Yes No
 b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I 40b Yes No
 c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 40b Yes No
 d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations Enter amount of tax on line 40c reimbursed by the organization 40b Yes No
 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 40b Yes No
 f All organizations At any time during the tax 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 ► 40b Yes No
 See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 40b Yes No

41 List the states with which a copy of this return is filed ► 40b Yes No MI

42 a The organization's books are in care of ► 42a Yes No GEORGE SCOTT SECRETARY Telephone no ► 42a Yes No 269-963-8386
 Located at ► 42a Yes No 1332 MEACHEM RD City 42a Yes No BATTLE CREEK ST 42a Yes No MI ZIP + 4 ► 42a Yes No 49037

42 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 ► 42b Yes No
 See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). 42b Yes No

42 c At any time during the calendar year, did the organization maintain an office outside the U.S.? If "Yes," enter the name of the foreign country ► 42c Yes No

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 Yes No

44 a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a Yes No
 b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44b Yes No
 c Did the organization receive any payments for indoor tanning services during the year? 44c Yes No
 d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 44d Yes No

45 a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 45a Yes No
 b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions) 45b Yes No

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X

Part VI Section 501(c)(3) organizations only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

	Yes	No
47		
48		
49a		
49b		

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

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

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

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Name None				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			
Name				
Title	Hr/WK 00			

f Total number of other employees paid over \$100,000 ►

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	
Name	Str	
City	ST ZIP	

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A

► Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here		Date
	GEORGE SCOTT	SECRETARY
	Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN
	Michael F McLain CPA	Michael F McLain CPA	9/12/2016		P00536238
	Firm's name ► Michael F McLain CPA		Firm's EIN ► 38-2482761		

Firm's address ► 223 W Mansion St, Marshall, MI 49068

Phone no 269-962-9276

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

► Yes No

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

► Attach to Form 990 or 990-EZ.

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

OMB No 1545-0047

2015

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Name of the organization

BPOE OF THE USA - LODGE NO 131

Employer identification number

38-0341606

Form 990-EZ, Part I, Line 8, Other Revenue FUND RAISING 1,037

Form 990-EZ, Part I, Line 8, Other Revenue RENTAL INCOME 1,381

Form 990-EZ, Part I, Line 8, Other Revenue CAMPING FEES 5,300

Form 990-EZ, Part I, Line 8, Other Revenue OTHER 327

Form 990-EZ, Part I, Line 8, Other Revenue TRANSFER FROM GENERAL FUND # 1 1,700

Form 990-EZ, Part I, Line 8, Other Revenue TRANSFER FROM GENERAL FUND # 2 2,600

Form 990-EZ, Part I, Line 8, Other Revenue INSURANCE PROCEEDS 12,800

Form 990-EZ, Part I, Line 8, Other Revenue FEES 316

Form 990-EZ, Part I, Line 16, Other Expenses Fundraising 595

Form 990-EZ, Part I, Line 16, Other Expenses Conferences, conventions, and meetings 1,719

Form 990-EZ, Part I, Line 16, Other Expenses Supplies 412

Form 990-EZ, Part I, Line 16, Other Expenses Taxes 5,741

Form 990-EZ, Part I, Line 16, Other Expenses Insurance Expense 4,509

Form 990-EZ, Part I, Line 16, Other Expenses Per Capita Expense 1,896

Form 990-EZ, Part I, Line 16, Other Expenses Other Expenses 3,651

Form 990-EZ, Part I, Line 16, Other Expenses Port A Jon Expense 720

Form 990-EZ, Part I, Line 16, Other Expenses Transfer to Lodge 3,700

Form 990-EZ, Part II, Line 24, Other Assets INVENTORY Beginning of year 1,147, End of year

2,300

Name of the organization

BPOE OF THE USA - LODGE NO 131

Employer identification number

38-0341606