

Short Form Return of Organization Exempt From Income Tax

2949223702411 8

OMB No 1545-1150

2017

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.

Go to www.irs.gov/Form990EZ for instructions and the latest information.

Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

A For the 2017 calendar year, or tax year beginning **APR 1, 2017** and ending **MAR 31, 2018**

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
BENEVOLENT & PROTECTIVE ORDER OF DECATUR LODGE 993
 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
327 N 3RD ST
 City or town, state or province, country, and ZIP or foreign postal code
DECATUR, IN 46733

D Employer identification number
35-0173358

E Telephone number
260-724-3613

F Group Exemption Number **1156**

G Accounting Method: ☐ Cash ☒ Accrual Other (specify) **08**

H Check ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: **N/A**

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (8) (insert no.) ☐ 4947(a)(1) or ☐ 527

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L 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 **\$ 81,265.**

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	14,901.
2	Program service revenue including government fees and contracts	2	
3	Membership dues and assessments	3	8,839.
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	
6	Gaming and fundraising events		
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	9,133.
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	140.
c	Less: direct expenses from gaming and fundraising events	6c	706.
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	8,567.
7a	Gross sales of inventory, less returns and allowances	7a	45,399.
b	Less: cost of goods sold	7b	34,771.
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	10,628.
8	Other revenue (describe in Schedule O) SEE SCHEDULE O	8	2,853.
9	Total revenue Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	45,788.
10	Grants and similar amounts paid (list in Schedule O) SEE SCHEDULE O	10	2,610.
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	
13	Professional fees and other payments to independent contractors	13	1,940.
14	Occupancy, rent, utilities, and maintenance	14	11,907.
15	Printing, publications, postage, and shipping	15	138.
16	Other expenses (describe in Schedule O) SEE SCHEDULE O	16	26,687.
17	Total expenses. Add lines 10 through 16	17	43,282.
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	2,506.
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	24,929.
20	Other changes in net assets or fund balances (explain in Schedule O)	20	0.
21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	27,435.

LHA For Paperwork Reduction Act Notice, see the separate instructions

Form 990-EZ (2017)

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	6,410.	13,516.
23 Land and buildings	38,971.	37,361.
24 Other assets (describe in Schedule O) SEE SCHEDULE O	5,123.	5,093.
25 Total assets	50,504.	55,970.
26 Total liabilities (describe in Schedule O) SEE SCHEDULE O	25,575.	28,535.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	24,929.	27,435.

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? **FRATERNAL BENEFICIARY**

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 FRATERNAL BENEFICIARY

(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**

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
TYLER HILL				
EXALTED RULER	15.00	0.	0.	0.
CASSIE GEMMER				
LOYAL KNIGHT	5.00	0.	0.	0.
PATRICIA MCCORMICK				
CHAPLIN	5.00	0.	0.	0.
WILLIAM ZYWICKI				
TREASURER	15.00	0.	0.	0.
ED DYER				
SECRETARY	5.00	0.	0.	0.
KATE DYER				
LEADING KNIGHT	5.00	0.	0.	0.
JOHN HICKS				
LECTURING KNIGHT	5.00	0.	0.	0.
KEN ZYWICKI				
TILER	5.00	0.	0.	0.
JOY BUTLER				
TRUSTEE	5.00	0.	0.	0.
DANIEL FRIEDT				
TRUSTEE	5.00	0.	0.	0.
JASON WALTERS				
TRUSTEE	5.00	0.	0.	0.

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 Sch. O to respond to any question in this Part V

X

	Yes	No
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	X
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	X
35a 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	X
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	N/A
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	X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions	37a	0.
b Did the organization file Form 1120-POL for this year?	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 tax year covered by this return?	38a	X
b If "Yes," complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter.	39a	N/A
a Initiation fees and capital contributions included on line 9	39b	N/A
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under:		
section 4911	N/A	
section 4912	N/A	
section 4955	N/A	
b Section 501(c)(3), 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	N/A
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		N/A
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		N/A
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	IN	
42a The organization's books are in care of	WILLIAM ZYWICKI	Telephone no.
Located at	327 N 2ND ST, DECATUR, IN	260-724-3613
		ZIP + 4
		46733
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 FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the United States?	42c	X
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		
and enter the amount of tax-exempt interest received or accrued during the tax year	43	N/A
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a	X
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	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
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	
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	45a	X
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	

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 Sch. C, Part II

	Yes	No
47		

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

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If "Yes," was the related organization a section 527 organization?

49b		
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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
N/A				

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." N/A

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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

Signature of officer

Date

Type or print name and title

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Paid Preparer Use Only

REBECCA S COCHRAN

REBECCA S COCHRAN

06/29/18

P00662393

Firm's name ▶ REBECCA S COCHRAN CPA, PC

Firm's EIN ▶ 35-2138949

Firm's address ▶ 165 N SECOND ST
DECATUR, IN 46733

Phone no. 260-728-9233

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

☒ Yes ☐ No

Form 990-EZ (2017)

Department of the Treasury
Internal Revenue Service

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Go to www.irs.gov/Form990 for the latest instructions.

OMB No. 1545-0047

2017

Open to Public Inspection

Employer identification number
35-0173358

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

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

☐ Yes☐ No[illegible]

Total

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

IN

BENEVOLENT & PROTECTIVE ORDER OF DECATUR

Schedule G (Form 990 or 990-EZ) 2017 LODGE 993

35-0173358 Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		GAMING (event type)	FUNDRAISING (event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III Gaming. Complete if the organization answered "Yes" on 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))
1 Gross revenue				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
7 Direct expense summary. Add lines 2 through 5 in column (d)				
8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities IN

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

☒ Yes ☐ No

b If "No," explain _____

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

☐ Yes ☒ No

b If "Yes," explain. _____

Schedule G (Form 990 or 990-EZ) 2017 **LODGE 993**

11 Does the organization conduct gaming activities with nonmembers?

☐ Yes ☒ No

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

☐ Yes ☒ No

13 Indicate the percentage of gaming activity conducted in

a The organization's facility

13a	%
-----	---

b An outside facility

13b	%
-----	---

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

Name

Address

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

☐ Yes ☒ No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party

Name

Address

16 Gaming manager information

Name

Gaming manager compensation ► \$ _____

Description of services provided ▶

☐ Director/officer

☐ Employee

☐ Independent contractor

17 Mandatory distributions

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

☐ Yes ☒ No

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 ► \$

Part IV

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

BENEVOLENT & PROTECTIVE ORDER OF DECATUR

Schedule G (Form 990 or 990-EZ)

LODGE 993

35-0173358 Page 4

Part IV Supplemental Information (continued)

Lined area for supplemental information.

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.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2017

Open to Public
Inspection

Name of the organization **BENEVOLENT & PROTECTIVE ORDER OF DECATUR
LODGE 993** Employer identification number **35-0173358**

FORM 990-EZ, PART I, LINE 7, GROSS PROFIT FROM SALES OF INVENTORY:

INCOME:

1. GROSS RECEIPTS	45,399.
2. RETURNS AND ALLOWANCES	0.
3. LINE 1 LESS LINE 2	45,399.
4. COST OF GOODS SOLD (LINE 13)	34,771.
5. GROSS PROFIT (LINE 3 LESS LINE 4)	10,628.

COST OF GOODS SOLD:

6. INVENTORY AT BEGINNING OF YEAR	4,869.
7. MERCHANDISE PURCHASED	19,204.
8. COST OF LABOR	14,315.
9. MATERIALS AND SUPPLIES	0.
10. OTHER COSTS	1,244.
11. ADD LINES 6 THROUGH 10	39,632.
12. INVENTORY AT END OF YEAR	4,861.
13. COST OF GOODS SOLD (LINE 11 LESS LINE 12)	34,771.

FORM 990-EZ, PART I, LINE 7B, OTHER COSTS:

DESCRIPTION OF OTHER COSTS:	AMOUNT:
PAYROLL TAXES	1,244.

FORM 990-EZ, PART I, LINE 8, OTHER REVENUE:

DESCRIPTION OF OTHER REVENUE:	AMOUNT:
LODGE RENTAL	2,656.
MISCELLANEOUS	197.
TOTAL TO FORM 990-EZ, LINE 8	2,853.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2017)

Name of the organization	BENEVOLENT & PROTECTIVE ORDER OF DECATUR LODGE 993	Employer identification number 35-0173358
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FORM 990-EZ, PART I, LINE 10, GRANTS AND SIMILAR AMOUNTS PAID:

ACTIVITY CLASSIFICATION: GRAND LODGE PER CAPITA

GRANTEE NAME: GRAND LODGE

GRANTEE ADDRESS: 2750 N LAKEVIEW DR CHICAGO, IL 60614

AMOUNT GIVEN: 2,320.

ACTIVITY CLASSIFICATION: STATE LODGE PER CAPITA

GRANTEE NAME: INDIANA ELKS ASSN

GRANTEE ADDRESS: 53180 MARTIN LN SOUTH BEND, IN 46635

AMOUNT GIVEN: 290.

TOTAL INCLUDED ON FORM 990-EZ, LINE 10 2,610.

FORM 990-EZ, PART I, LINE 14, OCCUPANCY, RENT, UTILITIES, AND MAINTENANCE:

DESCRIPTION OF EXPENSES:	AMOUNT:
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DEPRECIATION	1,632.
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OTHER EXPENSES	10,275.
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TOTAL TO FORM 990-EZ, LINE 14	11,907.
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FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
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BANK CHARGES	30.
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INSURANCE	2,520.
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SUPPLIES	1,134.
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JANITOR SUPPLIES	44.
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MISCELLANEOUS	71.
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LICENSES	625.
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Name of the organization	BENEVOLENT & PROTECTIVE ORDER OF DECATUR LODGE 993	Employer identification number 35-0173358
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TELEPHONE	1,415.
INTEREST EXPENSE	1,303.
CONTRIBUTIONS	6,292.
CONVENTIONS & SEMINARS	50.
LODGE ACTIVITIES	30.
FINES	50.
DISTRICT DUES	73.
BUILDING FUND	13,050.
TOTAL TO FORM 990-EZ, LINE 16	26,687.

FORM 990-EZ, PART II, LINE 24, OTHER ASSETS:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INVENTORY	4,869.	4,861.
PREPAID INSURANCE	177.	177.
OTHER DEPRECIABLE ASSETS	77.	55.
TOTAL TO FORM 990-EZ, LINE 24	5,123.	5,093.

FORM 990-EZ, PART II, LINE 26, OTHER LIABILITIES:

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE	992.	515.
PAYROLL W/H TAXES	222.	464.
SALES TAX	217.	277.
ACCRUED PAYROLL TAXES	109.	136.
LONG TERM LOAN PAYABLE	24,035.	21,095.
PREPAID DUES	0.	6,048.
TOTAL TO FORM 990-EZ, LINE 26	25,575.	28,535.

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

Name of the organization	BENEVOLENT & PROTECTIVE ORDER OF DECATUR LODGE 993	Employer identification number	35-0173358
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THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY,
OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY,
OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

(This area contains horizontal lines for additional information.)