

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

A For the 2007 calendar year, or tax year beginning , and ending

B Check if applicable:
 Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

C Name of organization
 BREVARD ELECTRICAL GROUP NON-JOINT APPRENTICESHIP & TRAINING PROG., INC
 Number and street (or P O box if mail is not delivered to street address) Room/suite
 700 N. WICKHAM RD., SUITE 108 108
 City or town, state or country, and ZIP + 4
 MELBOURNE FL 32935

D Employer identification number
 59-2577488

E Telephone number
 321-254-0492

F Accounting method: Cash Accrual Other (specify)

G Website: N/A

J Organization type
 (check only one) 501(c) (5) (insert no) 4947(a)(1) or 527

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

H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? Yes No
H(b) If "Yes," enter number of affiliates Yes No
H(c) Are all affiliates included? Yes No (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? Yes No
I Group Exemption Number if the organization is not required to attach Sch B (Form 990, 990-EZ, or 990-PF)

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 **81,314**

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

Revenue	1	Contributions, gifts, grants, and similar amounts received:			
	a	Contributions to donor advised funds	1a		
	b	Direct public support (not included on line 1a)	1b		
	c	Indirect public support (not included on line 1a)	1c		
	d	Government contributions (grants) (not included on line 1a)	1d		
	e	Total (add lines 1a through 1d) (cash \$ _____ noncash \$ _____)	1e		0
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		55,876
	3	Membership dues and assessments	3	SEE STATEMENT 1	23,980
	4	Interest on savings and temporary cash investments	4		
	5	Dividends and interest from securities	5		
Revenue	6a	Gross rents	6a		
	b	Less rental expenses	6b		
	c	Net rental income or (loss) Subtract line 6b from line 6a	6c		
	7	Other investment income (describe SEE STATEMENT 2)	7		1,458
	8a	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other	
			8a		
			8b		
	c	Gain or (loss) (attach schedule)	8c		
	d	Net gain or (loss) Combine line 8c, columns (A) and (B)	8d		
	9	Special events and activities (attach schedule) If any amount is from gaming, check here <input type="checkbox"/>	a	Gross revenue (not including \$ _____ of contributions reported on line 1b)	9a
b			Less direct expenses other than fundraising expenses	9b	
c			Net income or (loss) from special events Subtract line 9b from line 9a	9c	
10a	Gross sales of inventory, less returns and allowances	10a			
		10b			
c	Gross profit or (loss) from sales of inventory (attach schedule) Subtract line 10b from line 10a	10c			
11	Other revenue (from Part VII, line 10c)	11			
12	Total revenue. Add lines 1e, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11	12		81,314	
Expenses	13	Program services (from line 44, column (B))	13	67,646	
	14	Management and general (from line 44, column (C))	14	14,546	
	15	Fundraising (from line 44, column (D))	15		
	16	Payments to affiliates (attach schedule)	16		
	17	Total expenses. Add lines 13 and 14, column (A)	17		82,192
Net Assets	18	Excess or (deficit) for the year Subtract line 17 from line 12	18	-878	
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	198,120	
	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, 19, and 20	21		197,242

Part II Statement of

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions)

Functional Expenses

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
22b	Other grants and allocations (attach schedule) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here <input type="checkbox"/>				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25a	Compensation of current officers, directors, key employees, etc listed in Part V-A				
25b	Compensation of former officers, directors, key employees, etc listed in Part V-B				
25c	Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
26	Salaries and wages of employees not included on lines 25a, b, and c	38,421	34,579	3,842	
27	Pension plan contributions not included on lines 25a, b, and c				
28	Employee benefits not included on lines 25a - 27				
29	Payroll taxes	3,137	2,823	314	
30	Professional fundraising fees				
31	Accounting fees				
32	Legal fees	2,200		2,200	
33	Supplies	340	340		
34	Telephone	1,481	1,333	148	
35	Postage and shipping	167	125	42	
36	Occupancy	2,685	2,685		
37	Equipment rental and maintenance	5,764	1,925	3,839	
38	Printing and publications				
39	Travel				
40	Conferences, conventions, and meetings	1,519	1,519		
41	Interest				
42	Depreciation, depletion, etc (attach schedule)	1,548	1,548		
43a	Other expenses not covered above (itemize) a SEE STATEMENT 3	24,930	20,769	4,161	
43b	b				
43c	c				
43d	d				
43e	e				
43f	f				
43g	g				
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13-15)	82,192	67,646	14,546	0

Joint Costs. Check if you are following SOP 98-2

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____,

(iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III Statement of Program Service Accomplishments (See the instructions.)

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose?

► EDUCATION

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts, but optional for others.)

a PROVIDED INSTRUCTION TO STUDENTS PURSUING A CAREER AS AN ELECTRICAL JOURNEYMAN IN CONJUNCTION WITH A LOCAL COMMUNITY COLLEGE.

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

b

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

c

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

d

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

e Other program services (attach schedule) SEE STMT 4

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

f Total of Program Service Expenses (should equal line 44, column (B), Program services) ► 0

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A)		(B)		
		Beginning of year		End of year		
Assets	45	Cash—non-interest-bearing	7,620	45	4,926	
	46	Savings and temporary cash investments	119,190	46	119,648	
	47a	Accounts receivable				
	b	Less allowance for doubtful accounts		47c		
	48a	Pledges receivable				
	b	Less allowance for doubtful accounts		48c		
	49	Grants receivable		49		
	50a	Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a		
	b	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (att schedule)		50b		
	51a	Other notes and loans receivable (attach schedule)				
	b	Less allowance for doubtful accounts		51c		
	52	Inventories for sale or use		52		
	53	Prepaid expenses and deferred charges		53		
	54a	Investments—publicly-traded securities		54a		
	b	Investments—other securities (attach schedule)		54b		
	55a	Investments—land, buildings, and equipment basis	80,370			
	b	Less accumulated depreciation (attach schedule) SEE STATEMENT 5	17,965	62,405	55c	62,405
	56	Investments—other (attach schedule)			56	
	57a	Land, buildings, and equipment basis	72,067			
	b	Less accumulated depreciation (attach schedule) SEE STATEMENT 6	63,426	7,120	57c	8,641
58	Other assets, including program-related investments (describe ► SEE STATEMENT 7)		3,260	58	3,260	
59	Total assets (must equal line 74) Add lines 45 through 58		199,595	59	198,880	
Liabilities	60	Accounts payable and accrued expenses		60		
	61	Grants payable		61		
	62	Deferred revenue		62		
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a	Tax-exempt bond liabilities (attach schedule)		64a		
	b	Mortgages and other notes payable (attach schedule)		64b		
	65	Other liabilities (describe ► SEE STATEMENT 8)		1,476	65	1,638
66	Total liabilities. Add lines 60 through 65		1,476	66	1,638	
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		67		
	68	Temporarily restricted		68		
	69	Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds		70		
	71	Paid-in or capital surplus, or land, building, and equipment fund		71		
	72	Retained earnings, endowment, accumulated income, or other funds		198,120	72	197,242
73	Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72 (Column (A) must equal line 19 and column (B) must equal line 21)		198,120	73	197,242	
74	Total liabilities and net assets/fund balances. Add lines 66 and 73		199,596	74	198,880	

Part IV-A Reconciliation of Revenue per Audited Financial Statements With Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements		a	81,314
b	Amounts included on line a but not on Part I, line 12.			
1	Net unrealized gains on investments	b1		
2	Donated services and use of facilities	b2		
3	Recoveries of prior year grants	b3		
4	Other (specify)	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	81,314
d	Amounts included on Part I, line 12, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2		
	Add lines d1 and d2		d	
e	Total revenue (Part I, line 12) Add lines c and d		e	81,314

Part IV-B Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

a	Total expenses and losses per audited financial statements		a	82,192
b	Amounts included on line a but not Part I, line 17			
1	Donated services and use of facilities	b1		
2	Prior year adjustments reported on Part I, line 20	b2		
3	Losses reported on Part I, line 20	b3		
4	Other (specify)	b4		
	Add lines b1 through b4		b	
c	Subtract line b from line a		c	82,192
d	Amounts included on Part I, line 17, but not on line a:			
1	Investment expenses not included on Part I, line 6b	d1		
2	Other (specify)	d2		
	Add lines d1 and d2		d	
e	Total expenses (Part I, line 17) Add lines c and d		e	82,192

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated) (See the instructions)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (If not paid, enter -0-.)	(D) Contributions to employee benefit plans & deferred compensation plans	(E) Expense account and other allowances
RICHARD CLOUTIER 2543 LEMON ST PALM BAY FL 32907	PRESIDENT 0	0	0	0
SAM ELY 161 PARKHILL BLVD WEST MELBOURNE FL 32904	SECRETARY 0	0	0	0
RICHARD PAT MALONEY 420 S WICKHAM RD MELBOURNE FL 32904	TREASURER 0	0	0	0

Part VI Other Information (continued)		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II (See instructions in Part III)		
82b _____			
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b	Did the organization comply with the disclosure requirements relating to quid pro quo contributions?		
N/A			
84a	Did the organization solicit any contributions or gifts 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?		
N/A			
85a	501(c)(4), (5), or (6) Were substantially all dues nondeductible by members?		X
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less? If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		X
c	Dues, assessments, and similar amounts from members	0	
d	Section 162(e) lobbying and political expenditures	0	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	0	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)	0	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
N/A			
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
N/A			
86	501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
b	Gross receipts, included on line 12, for public use of club facilities		
87	501(c)(12) orgs 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)		
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Part XI		X
89a	501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> _____, section 4912 <input type="checkbox"/> _____, section 4955 <input type="checkbox"/> _____		
b	501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		
c	Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 <input type="checkbox"/> _____		
d	Enter Amount of tax on line 89c, above, reimbursed by the organization <input type="checkbox"/> _____		
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?		X
f	All organizations Did the organization acquire a direct or indirect interest in any applicable insurance contract?		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		X
89g			
90a	List the states with which a copy of this return is filed <input type="checkbox"/> NONE		
b	Number of employees employed in the pay period that includes March 12, 2007 (See instructions)	90b _____	2
91a	The books are in care of <input type="checkbox"/> RICHARD PAT MALONEY 700 N WICKHAM RD Located at <input type="checkbox"/> MELBOURNE, FL	Telephone no <input type="checkbox"/> 321-254-0492	ZIP + 4 <input type="checkbox"/> 32935
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 <input type="checkbox"/> _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	91b	X

Part VI Other Information (continued)

c At any time during the calendar year, did the organization maintain an office outside of the United States? If "Yes," enter the name of the foreign country ▶	91c	Yes	No
			X

92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here
and enter the amount of tax-exempt interest received or accrued during the tax year ▶ **92** |

Part VII Analysis of Income-Producing Activities (See the instructions.)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a PROGRAM SERVICE REVENUE					40,764
b					
c UNIT 102 & 103					15,112
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					23,980
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					1,458
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue					
a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		0	81,314
105 Total (add line 104, columns (B), (D), and (E))					81,314

Note: Line 105 plus line 1e, Part I, should equal the amount on line 12, Part I

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
▼	
93A	PROVIDED INSTRUCTION TO STUDENTS PURSUING A CAREER AS AN ELECTRICAL JOURNEYMAN IN CONJUNCTION WITH A LOCAL COMMUNITY COLLEGE.

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with

- (a) Did the organization, during the year, receive any funds, directly or indirectly, from any individual?
 - (b) Did the organization, during the year, pay premiums, directly or indirectly, for any life insurance policy?
- Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No
		X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	Yes	No
		X

	(A) Name, address, of each controlled entity	(B) Employer ID Number	(C) Description of transfer	(D) Amount of transfer
a				
b				
c				
Totals				

108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?	Yes	No

Please Sign Here

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: Richard H. Cloutier Date: 2/5/08

Type or print name and title: RICHARD H. CLOUTIER PRESIDENT

Paid Preparer's Use Only

Preparer's signature: BRENT R. WENTE Date: 1-10-08 Check if self-employed:

Firm's name (or yours if self-employed), address, and ZIP + 4: SHEIN & WENTE, LLC
1300 WEST EAU GALLIE BOULEVARD
MELBOURNE, FL 32935

Preparer's SSN or PTIN (See Gen Instr X): P00028770
EIN: 13-4209626
Phone no: 321-394-1300

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return BREVARD ELECTRICAL GROUP NON-JOINT APPRENTICESHIP & TRAINING PROG., INC	Identifying number 59-2577488
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Business or activity to which this form relates
INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses	1	125,000																											
2 Total cost of section 179 property placed in service (see instructions)	2																												
3 Threshold cost of section 179 property before reduction in limitation	3	500,000																											
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4																												
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5																												
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:50%;">(a) Description of property</th> <th style="width:25%;">(b) Cost (business use only)</th> <th style="width:25%;">(c) Elected cost</th> </tr> <tr> <td>6</td> <td></td> <td></td> </tr> <tr> <td>7 Listed property Enter the amount from line 29</td> <td style="text-align:center;">7</td> <td></td> </tr> <tr> <td>8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7</td> <td style="text-align:center;">8</td> <td></td> </tr> <tr> <td>9 Tentative deduction Enter the smaller of line 5 or line 8</td> <td style="text-align:center;">9</td> <td></td> </tr> <tr> <td>10 Carryover of disallowed deduction from line 13 of your 2006 Form 4562</td> <td style="text-align:center;">10</td> <td></td> </tr> <tr> <td>11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)</td> <td style="text-align:center;">11</td> <td></td> </tr> <tr> <td>12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11</td> <td style="text-align:center;">12</td> <td></td> </tr> <tr> <td>13 Carryover of disallowed deduction to 2008 Add lines 9 and 10, less line 12</td> <td style="text-align:center;">13</td> <td></td> </tr> </table>			(a) Description of property	(b) Cost (business use only)	(c) Elected cost	6			7 Listed property Enter the amount from line 29	7		8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8		9 Tentative deduction Enter the smaller of line 5 or line 8	9		10 Carryover of disallowed deduction from line 13 of your 2006 Form 4562	10		11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11		12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12		13 Carryover of disallowed deduction to 2008 Add lines 9 and 10, less line 12	13	
(a) Description of property	(b) Cost (business use only)	(c) Elected cost																											
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13 Carryover of disallowed deduction to 2008 Add lines 9 and 10, less line 12	13																												

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions.)

14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2007	17	1,400
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B-Assets Placed in Service During 2007 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		721	5.0	HY	200DB	144
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
			27.5 yrs	MM	S/L	
i Nonresidential real property	12/06/07	3,916	39 yrs	MM	S/L	4
				MM	S/L	

Section C-Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return. Partnerships and S corporations-see instr	22	1,548
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return BREVARD ELECTRICAL GROUP NON-JOINT APPRENTICESHIP & TRAINING PROG., INC	Identifying number 59-2577488
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Business or activity to which this form relates
UNIT 102 & 103

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses	1	125,000
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	500,000
4 Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0- If married filing separately, see instructions	5	
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property Enter the amount from line 29		
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7		
9 Tentative deduction Enter the smaller of line 5 or line 8		
10 Carryover of disallowed deduction from line 13 of your 2006 Form 4562		
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)		
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11		
13 Carryover of disallowed deduction to 2008 Add lines 9 and 10, less line 12		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) and cellulosic biomass ethanol plant property placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2007	17	1,568
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B-Assets Placed in Service During 2007 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C-Assets Placed in Service During 2007 Tax Year Using the Alternative Depreciation System

20a Class life						
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21 Listed property Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations-see instr	22	1,568
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Federal Statements

Statement 1 - Form 990, Part I, Line 3 - Membership Dues and Assessments

<u>Description</u>	<u>Amount</u>
MEMBERSHIP DUES	\$ 23,980
TOTAL	\$ 23,980

Statement 2 - Form 990, Part I, Line 7 - Other Investment Income

<u>Description</u>	<u>Amount</u>
INVESTMENT INCOME	\$ 1,458
TOTAL	\$ 1,458

FYE: 12/31/2007

Statement 3 - Form 990, Part II, Line 43 - Other Functional Expenses

Description	Total Expenses	Program Service	Mgt & General	Fund- Raising
	\$	\$	\$	\$
UNIT 102 & 103				
INVESTMENT DEPRECIATION	1,568	1,568		
EXPENSES				
ADVERTISING				
BANK CHARGES				
BOOK EXPENSES	7,000	7,000		
CONTRACT EXPENSES	7,500	7,500		
CONTRIBUTIONS				
DUES AND SUBSCRIPTIONS	293	293		
GRADUATION EXPENSE	2,930	2,930		
INSURANCE	901		901	
LICENSES AND FEES	286		286	
OFFICE EXPENSE	850		850	
SCHOOL EXPENSE	1,278	1,278		
TAXES - OTHER	635		635	
UTILITIES	1,489		1,489	
CONTINUING EDUCATION	200	200		
TOTAL	<u>\$ 24,930</u>	<u>\$ 20,769</u>	<u>\$ 4,161</u>	<u>\$ 0</u>

Statement 4 - Form 990, Part III, Line e - Other Program Services

Description

PROVIDED INSTRUCTION TO STUDENTS PURSUING A CAREER AS AN
ELECTRICAL JOURNEYMAN IN CONJUNCTION WITH A LOCAL
COMMUNITY COLLEGE.

FYE: 12/31/2007

Statement 5 - Form 990, Part IV, Line 55 - Investments in Land, Buildings, and Equipment

Description	Beginning of Year	Accum Depr	End of Year	Accum Depr
LAND FOR RENTALS				
RENTAL UNITS	\$ 20,000	\$	\$ 20,000	\$
ACCUMULATED DEPREC. RENTALS	60,370		60,370	
		17,965		17,965
TOTAL	<u>\$ 80,370</u>	<u>\$ 17,965</u>	<u>\$ 80,370</u>	<u>\$ 17,965</u>

Statement 6 - Form 990, Part IV, Line 57 - Land, Buildings, and Equipment

Description	Beginning of Year	Accum Depr	End of Year	Accum Depr
BUILDINGS				
OFFICE EQUIPMENT	\$ 34,000	\$	\$ 37,916	\$
ACCUMULATED DEPRECIATION	23,430		24,151	
ACCUMULATED DEPREC. EQUIPMENT		40,037		41,550
		20,273		21,876
LAND	10,000			
			10,000	
TOTAL	<u>\$ 67,430</u>	<u>\$ 60,310</u>	<u>\$ 72,067</u>	<u>\$ 63,426</u>

Statement 7 - Form 990, Part IV, Line 58 - Other Assets

Description	Beginning of Year	End of Year
DEPOSITS	\$	\$
OTHER ASSETS	2,973	2,973
DEPOSITS	287	287
TOTAL	<u>\$ 3,260</u>	<u>\$ 3,260</u>

Statement 8 - Form 990, Part IV, Line 65 - Other Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
FEDERAL WITHHOLDING PAYABLE	\$ 603	\$ 722
FICA TAX PAYABLE	761	804
FEDERAL UNEMPLOYMENT PAYABLE	112	112
TOTAL	\$ <u>1,476</u>	\$ <u>1,638</u>