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Form 990

Department of the Treasury
Internal Revenue Service*

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung
benefit trust or private foundation)

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

OMB No 1545-0047

2008

Open to Public
Inspection

A For the 2008 calendar year, or tax year beginning 4/01/08, and ending 3/31/09

B Check if applicable	C Name of organization BPO ELKS NO. 75	D Employer identification number 34-4186425
<input type="checkbox"/> Address change	Doing Business As	E Telephone number 419-422-2442
<input type="checkbox"/> Name change	Number and street (or P O box if mail is not delivered to street address) 601 S MAIN ST	F Gross receipts \$ 287,689
<input type="checkbox"/> Initial return	Room/suite	
<input type="checkbox"/> Termination		
<input checked="" type="checkbox"/> Amended return	City or town, state or country, and ZIP + 4 FINDLAY OH 45840	
<input type="checkbox"/> Application pending	F Name and address of principal officer	

I Tax-exempt status 501(c) (8) (insert no) 4947(a)(1) or 527J Website ► **WWW.FINDLAYELKS.ORG**K Type of organization Corporation Trust Association Other ► L Year of formation M State of legal domicile

Part I Summary

1 Briefly describe the organization's mission or most significant activities

**OPERATION OF BPO ELKS NO. 75 BAR & GRILL AND LODGE
ACTIVITIES ON BEHALF OF 778 MEMBERS**2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its assets

3 Number of voting members of the governing body (Part VI, line 1a)

3 12

4 Number of independent voting members of the governing body (Part VI, line 1b)

4 12

5 Total number of employees (Part V, line 2a)

5 18

6 Total number of volunteers (estimate if necessary)

6 0

7a Total gross unrelated business revenue from Part VIII, line 12, column (C)

7a 126,533

b Net unrelated business taxable income from Form 990-T, line 34

7b -18,411

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

212,027 182,291

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

316 3,017

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 10e)

30,826 73,409

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

243,169 258,717

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)

113,595 111,396

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ►

312,733 181,823

17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)

426,328 293,219

18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)

-183,159 -34,502

19 Revenue less expenses Subtract line 18 from line 12

Beginning of Year End of Year

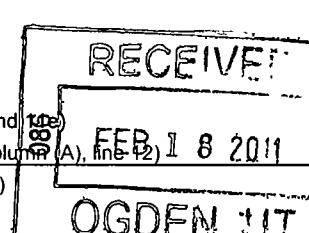
20 Total assets (Part X, line 16)

480,793 354,047

21 Total liabilities (Part X, line 26)

118,635 75,035

22 Net assets or fund balances Subtract line 21 from line 20

362,158 279,012

Part II Signature Block

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

Sign
Here

Signature of officer

Date

Type or print name and title

Paid
Preparer's
Use Only

Preparer's signature ►		Date 11/30/10	Check if self-employed ► <input type="checkbox"/>	Preparer's identifying number (see instructions) 276-48-0875
Firm's name (or yours if self-employed), address, and ZIP + 4	COWARD, PINSKI & ASSOCIATES LLC 101 W SANDUSKY ST STE 200 FINDLAY, OH 45840-3276			EIN ► 11-3653357
				Phone no ► 419-425-0163

May the IRS discuss this return with the preparer shown above? (see instructions)

DAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

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P 17

Part III Statement of Program Service Accomplishments (see instructions)

1 Briefly describe the organization's mission:

**OPERATION OF BPO ELKS NO. 75 BAR & GRILL AND LODGE
ACTIVITIES ON BEHALF OF 778 MEMBERS**

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

 Yes No

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

 Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code	(Expenses \$	including grants of \$) (Revenue \$)
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**OPERATION OF BPO ELKS NO. 75 BAR & GRILL AND LODGE
ACTIVITIES ON BEHALF OF 748 MEMBERS**

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

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses ► \$ (Must equal Part IX, Line 25, column (B))

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Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	X
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6	X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7	X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8	X
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9	X
10	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V	10	X
11	Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable	11	X
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII	12	X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	X
14a	Did the organization maintain an office, employees, or agents outside of the U.S.?	14a	X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I	14b	X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II	15	X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III	16	X
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I	17	X
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	X
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	X
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	X
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b	
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27	X

Part IV Checklist of Required Schedules (continued)

		Yes	No
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee		
a	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV	28a	X
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b	X
c	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35	X
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X

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Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U S Information Returns Enter -0- if not applicable	1a	2
1b		1b	0
1c		1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	18
2b		2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b	X
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
4b	If "Yes," enter the name of the foreign country See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
5c		5c	
6a	Did the organization solicit any contributions that were not tax deductible?	6a	X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	X
7	Organizations that may receive deductible contributions under section 170(c).	7a	X
a	Did the organization provide goods or services in exchange for any quid pro quo contribution of more than \$75?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	X
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	7h	X
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	8	
8	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9	Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.	9b	
a	Did the organization make any taxable distributions under section 4966?	10a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	10b	
10	Section 501(c)(7) organizations. Enter	11a	
a	Initiation fees and capital contributions included on Part VIII, line 12	11b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	12a	
11	Section 501(c)(12) organizations. Enter	12b	
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

Section A. Governing Body and Management

For each "Yes" response to lines 2-7b below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions

	Yes	No
1a	12	
1b	12	
2		X
3		X
4		X
5		X
6	X	
7a	X	
7b	X	
8a	X	
8b	X	
9a		X
9b		
10	X	
11		X

1a Enter the number of voting members of the governing body

1b Enter the number of voting members that are independent

2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?

3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?

4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?

5 Did the organization become aware during the year of a material diversion of the organization's assets?

6 Does the organization have members or stockholders?

7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?

7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?

8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following

a The governing body?

b Each committee with authority to act on behalf of the governing body?

9a Does the organization have local chapters, branches, or affiliates?

b If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?

10 Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990

11 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O

Section B. Policies

	Yes	No
12a		X
12b		
12c		
13		X
14		X
15a	X	
15b	X	
16a		X
16b		

12a Does the organization have a written conflict of interest policy? If "No," go to line 13

b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?

c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done

13 Does the organization have a written whistleblower policy?

14 Does the organization have a written document retention and destruction policy?

15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision:

a The organization's CEO, Executive Director, or top management official?

b Other officers or key employees of the organization?

Describe the process in Schedule O. (see instructions)

16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?

b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► OH

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

Own website Another's website Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ► RON GALLAHER
601 S MAIN ST
FINDLAY OH 45840

419-422-2442

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
1a Complete this table for all persons required to be listed Use Schedule J-2 if additional space is needed

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors, institutional trustees, officers, key employees; highest compensated employees, and former such persons

 Check this box if the organization did not compensate any officer, director, trustee, or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated			
CHUCK WILSON TRUSTEE		X					0	0	0
JIM KREILING TRUSTEE			X				0	0	0
KEN BAHLER TRUSTEE				X			0	0	0
GARY PETRIME TRUSTEE					X		0	0	0
THOMAS FITZPATRICK TRUSTEE						X	0	0	0
							0	0	0
GEORGE GABEL SECRETARY						X	2,050	0	0
RON GALLAHER TREASURER						X	1,000	0	0
MATT KLEIN EXALTED RULE						X	0	0	0
SHAWN CRAFT LEADING KNIG						X	0	0	0
WALT SAUM LOYAL KNIGHT						X	0	0	0
JIM MCMASTER LECT. KNIGHT						X	0	0	0
JEFF JENSON ESQUIRE						X	0	0	0
RICH PALMER CHAPLAIN						X	0	0	0
RON WOLFORD INNER GUARD						X	0	0	0
RICHARD MCCAMEY TILER						X	0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

1b Total

3,050

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ► 0

3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f	\$					
h Total. Add lines 1a-1f ►							
Program Service Revenue			Busn. Code				
			722100	126,533		126,533	
				55,758	55,758		
	f All other program service revenue						
	g Total. Add lines 2a-2f ►			182,291			
	3 Investment income (including dividends, interest, and other similar amounts) ►			3,017	3,017		
	4 Income from investment of tax-exempt bond proceeds ►						
5 Royalties ►							
6a Gross Rents		(i) Real	(ii) Personal				
b Less rental exps							
c Rental inc or (loss)							
d Net rental income or (loss) ►							
7a Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
b Less cost or other basis & sales exps							
c Gain or (loss)							
d Net gain or (loss) ►							
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18			a				
b Less direct expenses	b						
c Net income or (loss) from fundraising events ►							
9a Gross income from gaming activities See Part IV, line 19			a				
b Less direct expenses	b						
c Net income or (loss) from gaming activities ►							
10a Gross sales of inventory, less returns and allowances			a 48,033				
b Less cost of goods sold	b 28,972						
c Net income or (loss) from sales of inventory ►		19,061				19,061	
Miscellaneous Revenue		Busn. Code					
11a GRATUITY			22,245	22,245			
b GAIN/LOSS ON SCHOLARSHIP FUND			20,296	20,296			
c MISC INCOME			5,755	5,755			
d All other revenue			6,052	6,052			
e Total. Add lines 11a-11d ►			54,348				
12 Total Revenue. Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e ►			258,717	113,123	126,533	19,061	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21				
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	99,000			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	12,396			
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	3,060			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	53,500			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,587			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a COGS	76,303			
b PER CAPITA TAXES	8,582			
c LAUNDRY EXPENSE	4,624			
d BULLETINS & NOTICES	4,575			
e SCHOLARSHIP EXPENSE	3,188			
f All other expenses	26,404			
25 Total functional expenses. Add lines 1 through 24f	293,219			
26 Joint Costs. Check here ► <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1 Cash—non-interest bearing	17,723	1	31,358	
	2 Savings and temporary cash investments	3,710	2	4,936	
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4	300	
	5 Receivables from current and former officers, directors, trustees, key employees, or other related parties. Complete Part II of Schedule L		5		
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	10,999	8	4,701	
	9 Prepaid expenses and deferred charges		9		
	10a Land, buildings, and equipment cost basis				
	b Less accumulated depreciation Complete Part VI of Schedule D	10b		10c	
	11 Investments—publicly traded securities	447,260	11	311,651	
	12 Investments—other securities See Part IV, line 11		12		
	13 Investments—program-related See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets See Part IV, line 11	1,101	15	1,101	
16 Total assets. Add lines 1 through 15 (must equal line 34)	480,793	16	354,047		
Liabilities	17 Accounts payable and accrued expenses	9,848	17	10,569	
	18 Grants payable		18		
	19 Deferred revenue	108,787	19	64,466	
	20 Tax-exempt bond liabilities		20		
	21 Escrow account liability Complete Part IV of Schedule D		21		
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable		24		
	25 Other liabilities Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25	118,635	26	75,035	
	Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
		27 Unrestricted net assets		27	
		28 Temporarily restricted net assets		28	
		29 Permanently restricted net assets		29	
		Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.			
30 Capital stock or trust principal, or current funds		206,080	30	176,705	
31 Paid-in or capital surplus, or land, building, or equipment fund		53,200	31	53,200	
32 Retained earnings, endowment, accumulated income, or other funds		102,878	32	49,107	
33 Total net assets or fund balances		362,158	33	279,012	
34 Total liabilities and net assets/fund balances		480,793	34	354,047	

Part XI Financial Statements and Reporting

1 Accounting method used to prepare the Form 990 Cash Accrual Other

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

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

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

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

 b If "Yes," did the organization undergo the required audit or audits?

Yes	No
2a	<input checked="" type="checkbox"/>
2b	<input checked="" type="checkbox"/>
2c	
3a	<input checked="" type="checkbox"/>
3b	

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990**

OMB No 1545-0047

► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

2008Open to Public
Inspection

Name of the organization

BPO ELKS NO. 75Employer identification number
34-4186425**AMENDED RETURN EXPLANATION**

CORRECT INCOME AND EXPENSE AMOUNTS WERE NOT REPORTED. ADJUSTED LOAN
BALANCES TO CORRECT AMOUNTS.

FORM 990, PART III, LINE 4D - ALL OTHER ACHIEVEMENTS
OPERATION OF BPO ELKS NO. 75 BAR & GRILL AND LODGE
ACTIVITIES ON BEHALF OF 748 MEMBERS

FORM 990, PART VI, LINE 6 - CLASSES OF MEMBERS OR STOCKHOLDERS
ORGANIZED WITH MEMBERS

FORM 990, PART VI, LINE 7A - ELECTION OF MEMBERS AND THEIR RIGHTS
MEMBERS ARE ELECTED

FORM 990, PART VI, LINE 7B - DECISIONS SUBJECT TO APPROVAL OF MEMBERS
MEMBERS VOTE ON DECISIONS.

FORM 990, PART VI, LINE 10 - ORGANIZATION'S PROCESS USED TO REVIEW FORM 990
A COPY OF FORM 990 IS PASSED OUT BEFORE THE MEMBERS MEETING FOR REVIEW.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
FINANCIAL STATEMENTS OR ANY OTHER GOVERNING DOCUMENTS ARE AVAILABLE TO THE
PUBLIC BY MEANS OF THE ELKS WEBSITE OR UPON REQUEST. THERE IS CURRENTLY NO
CONFLICT OF INTEREST POLICY.

ELKS BPO Elks No. 75
34-4186425
FYE: 3/31/2009

11/30/2010 8:56 AM

Federal Statements

Tax-Exempt Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>
INTEREST	\$ 3,017			
TOTAL	\$ 3,017			OH

Form 990, Part IX, Line 24f - All Other Expenses

Description	Total Expenses	Program Service	Management & General	Fund Raising
OFFICE EXPENSE - LODGE	\$ 3,055	\$ 3,055	\$	\$
VISA/MC CHARGES	2,830	2,830	2,830	
TELEPHONE EXPENSE	2,224	2,224	2,224	
TRASH & GARBAGE REMOVAL	2,167	2,167	2,167	
ADVERTISING	1,864	1,864	1,864	
RESTAURANT SUPPLIES	1,619	1,619	1,619	
MISCELLANEOUS EXP - B&G	1,609	1,609	1,609	
DINNERS	1,237	1,237	1,237	
OTHER LODGE EXPENSES	1,210	1,210	1,210	
DISBURSEMENTS	1,186	1,186	1,186	
LICENSE EXP - BINGO	1,000	1,000	1,000	
ALARM SYSTEM EXPENSE	969	969	969	
SIX BITS OF FINDLAY	796	796	796	
COMMITTEE ACTIVITIES	748	748	748	
OFFICE SUPPLIES - B&G	684	684	684	
LICENSES	677	677	677	
OFFICE SUPPLIES - BINGO	535	535	535	
JANITOR SUPPLIES	483	483	483	
CABLEVISION	417	417	417	
SUPPORTED ACTIVITIES	409	409	409	
REPAIRS & MAINTENANCE	345	345	345	
PUBLIC SERVICE	138	138	138	
EXTERMINATING SERVICES	136	136	136	
MEMORIAL SERVICE	35	35	35	
DUES & SUBSCRIPTIONS	31	31	31	
TOTAL	\$ 26,404	\$ 26,404	\$ 26,404	\$ 0