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Form 990-EZ

Department of the Treasury
Internal Revenue ServiceShort Form
Return of Organization Exempt From Income Tax

OMB No 1545 1150

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

2009

Open to Public
Inspection

► Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form

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

A For the 2009 calendar year, or tax year beginning 4/01 , 2009, and ending 3/31 , 2010

B Check if applicable

Address change
 Name change
 Initial return
 Termination
 Amended return
 Application pending

Please use IRS label or print or type
See Specific Instructions.

C
B. P. O. ELKS 1237
134 NORTH MAIN STREET
LEOMINSTER, MA 01453

D Employer identification number

04-1079625

E Telephone number

978-534-8737

F Group Exemption Number

► 1156

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting method. Cash Accrual
Other (specify) ►

I Website: ► N/A

H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)J Tax-exempt status (check only one) — 501(c) (8) □ (insert no) 4947(a)(1) or 527K Check ► if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if \$500,000 or more, file Form 990 instead of Form 990-EZ ► \$ 363,385.

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

R E V E N U E	1 Contributions, gifts, grants, and similar amounts received	1
	2 Program service revenue including government fees and contracts	2
	3 Membership dues and assessments	3 16,685.
	4 Investment income	4 67,117.
	5a Gross amount from sale of assets other than inventory	5a 40,482.
	b Less cost or other basis and sales expenses	5b 37,123.
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	SEE STATEMENT 1
	6 Special events and activities (complete applicable parts of Schedule G) <input type="checkbox"/> Any amount is from gaming, check here ► <input type="checkbox"/>	5c 3,359.
	a Gross revenue (not including \$ <input type="checkbox"/> contributions reported on line 1)	6a
	b Less direct expenses other than <input type="checkbox"/> fundraising expenses	6b
E X P E N 	c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c
	7a Gross sales of inventory, less returns and allowances	7a 205,901.
	b Less cost of goods sold	7b 77,010.
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c 128,891.
	8 Other revenue (describe ► SEE STATEMENT 2)	8 33,200.
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9 249,252.
	10 Grants and similar amounts paid (attach schedule)	10
	11 Benefits paid to or for members	11
	12 Salaries, other compensation, and employee benefits	12 129,871.
	13 Professional fees and other payments to independent contractors	13 16,000.
A S S E T S	14 Occupancy, rent, utilities, and maintenance	14
	15 Printing, publications, postage, and shipping	15 5,785.
	16 Other expenses (describe ► SEE STATEMENT 3)	16 123,638.
	17 Total expenses. Add lines 10 through 16	17 275,294.
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18 -26,042.
	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)	19 430,772.
	20 Other changes in net assets or fund balances (attach explanation)	20
	21 Net assets or fund balances at end of year Combine lines 18 through 20	21 404,730.

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ

(See the instructions for Part II)

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	112,622. 22	105,151.
23 Land and buildings	322,254. 23	311,210.
24 Other assets (describe ► SEE STATEMENT 4)	11,401. 24	9,646.
25 Total assets	446,277. 25	426,007.
26 Total liabilities (describe ► SEE STATEMENT 5)	15,505. 26	21,277.
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	430,772. 27	404,730.

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

Part V | Other Information (Note the statement requirements in the instrs for Part V.)

SEE STATEMENT 8

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33	X
34 Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	35b	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	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b	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	40b	
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I		
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		0.
d Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization		0.
e All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e	X
41 List the states with which a copy of this return is filed ► <u>NONE</u>		
42a The organization's books are in care of ► <u>JOHN SPROUL</u> Located at ► <u>134 NORTH MAIN ST LEOMINSTER MA</u>	Telephone no ► 978-534-8737	
	ZIP + 4 ► 01453	
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country.	42b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of a Foreign Bank and Financial Accounts .	42c	X
c At any time during the calendar year, did the organization maintain an office outside of the U S ? If 'Yes,' enter the name of the foreign country.		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year ► 43	N/A	
44 Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44	X
45 Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45	X

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46-49b and complete the tables for lines 50 and 51.

				Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I			46	
47	Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II			47	
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E			48	
49a	Did the organization make any transfers to an exempt non-charitable related organization?			49a	
	b If 'Yes,' was the related organization a section 527 organization?			49b	
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 address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
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f	Total number of other employees paid over \$100,000	►	-----		

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

	(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation
	-----	-----	-----
	-----	-----	-----
	-----	-----	-----
	-----	-----	-----
	-----	-----	-----
	-----	-----	-----
d	Total number of other independent contractors each receiving over \$100,000	►	-----

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	Date	
► JOHN SPROUL	John C Sproul	TREASURER	6-2-10
Type or print name and title			
Paid Preparer's Use Only	Preparer's signature ► BERNARD R MULLAN CPA	Date 5-15-10	Check if self employed ► <input checked="" type="checkbox"/> Preparer's Identifying Number (See instructions) P00117789
	Firm's name (or yours if self employed), address, and ZIP + 4 ► 23 MILL STREET	EIN	Phone no ► 978-840-0199
	LEOMINSTER, MA 01453		

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

► Yes No
Form 990-EZ (2009)

2009

FEDERAL STATEMENTS

PAGE 1

CLIENT BPOELKS

B. P. O. ELKS 1237

04-1079625

5/19/10

09 03AM

STATEMENT 1
FORM 990-EZ, PART I, LINE 5C
NET GAIN (LOSS) FROM NONINVENTORY SALES

PUBLICLY TRADED SECURITIES

GROSS SALES PRICE: 40,482.
 COST OR OTHER BASIS: 37,123.

TOTAL GAIN (LOSS) PUBLICLY TRADED SECURITIES \$ 3,359.

TOTAL NET GAIN (LOSS) FROM NONINVENTORY SALES \$ 3,359.

STATEMENT 2
FORM 990-EZ, PART I, LINE 8
OTHER REVENUE

CATERING COMMISSION	\$ 13,988.
SPECIAL EVENTS	10,094.
LOTTERY	4,866.
SCHOLARSHIP DONATIONS	4,252.
TOTAL	\$ 33,200.

STATEMENT 3
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

ACTIVITIES EXPENSES	\$ 1,525.
ADVERTISING AND PROMOTION	704.
BANK CHARGES	5,250.
BUILDING REPAIRS	14,508.
CABLE TV	1,602.
COMPUTER SERVICE	2,259.
CONFERENCES, CONVENTIONS, AND MEETINGS	2,372.
DEPRECIATION	11,044.
DISTRICT DEPUTY EXPENSES	100.
GRAND LODGE TAX	5,432.
ICE MACHINE RENTAL	3,679.
INSTALLATIONS	4,546.
INSURANCE	7,957.
LAUNDRY	1,544.
LIQUOR LICENSE	1,595.
LIQUOR TAX	1,019.
LODGE DONATIONS	1,300.
MEMORIAL TABLETS	325.
MISCELLANEOUS	54.
OFFICE EXPENSES	820.
OFFICE SUPPLIES	1,306.
REAL ESTATE TAXES	12,047.
RUBBISH REMOVAL	3,640.
SCHOLARSHIPS	2,100.
STATE ELKS TAX	776.
SUPPLIES	2,380.
TELEPHONE	3,292.
UTILITIES	30,462.
TOTAL	\$ 123,638.