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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

2009

Open to Public Inspection

For the 2009 calendar year, or tax year beginning Apr 1 **, 2009, and ending** Mar 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 Name of organization: Elks National Foundation Inc

Number and street (or P O box if mail is not delivered to street addr): 2750 N Lakeview Avenue | Room/suite

City, town or country: Chicago | State: IL | ZIP code + 4: 60614-2256

D Employer Identification Number: 26-3718342

E Telephone number: (773) 755-4728

G Gross receipts $ 166,557,696.

F Name and address of principal officer: James O'Kelley 2750 Lakeview Chicago IL 60614

H(a) Is this a group return for affiliates? [ ] Yes [X] No

H(b) Are all affiliates included? [ ] Yes [ ] No
If 'No,' attach a list (see instructions)

I Tax-exempt status [X] 501(c) (3)◄ (insert no) [ ] 4947(a)(1) or [ ] 527

J Website: ► www.elks.org/enf

H(c) Group exemption number ►

K Form of organization [X] Corporation [ ] Trust [ ] Association [ ] Other ►

L Year of Formation 1928

M State of legal domicile IL

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: The Foundation's mission is to help the Benevolent and Protective Order of Elks build stronger communities by offering college scholarships, funding programs that build the character and competence of youth, serving and honoring veterans, and providing Elks Lodges and State Associations with resources they need to accomplish their charitable objectives.

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	7
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5 Total number of employees (Part V, line 2a)	5	24
6 Total number of volunteers (estimate if necessary)	6	11,300
7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	7,133,599.	6,941,738.
9	Program service revenue (Part VIII, line 2g)		
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	65,728.	11,352,515.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	311,911.	194,252.
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	7,511,238.	18,488,505.
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	12,587,684.	14,018,210.
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)		1,000,276.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25) ► 697,002.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	4,860,404.	4,032,268.
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	17,448,088.	19,050,754.
19	Revenue less expenses Subtract line 18 from line 12	-9,936,850.	-562,249.
		Beginning of Year	**End of Year**
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	411,655,023.	513,767,837.
21	Total liabilities (Part X, line 26)	39,888,676.	51,139,800.
22	Net assets or fund balances Subtract line 21 from line 20	371,766,347.	462,628,037.

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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 12-3-2010

► James O'Kelley III — Director
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ► Ronald A Diehl CPA — Date 11/23/10 — Check if self-employed ► [X] — Preparer's identifying number (see instructions)

Firm's name (or yours if self employed), address, and ZIP + 4 ► DIEHL & ASSOCIATES, 2032 BURNHAM PLACE, WHEATON IL 60189

EIN ►

Phone no ► (630) 682-3763

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

SCANNED JAN 04 2011

917 13

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

The mission of the Elks National Foundation is to help Elks build stronger communities. We fulfill this pledge by investing in communities where Elks live and work.

See Form 990, Page 2, Part III, Line 1 (continued)

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 $ 3,690,116. including grants of $ 3,308,555.) (Revenue $ 0.)

The Foundation provided one to four year academic scholarships ranging to $15,000 per year to approximately 2,800 individuals for the purpose of undergraduate college education.

4b (Code _____) (Expenses $ 7,228,340. including grants of $ 7,228,340.) (Revenue $ 0.)

The Foundation provided grants to the Elks state associations to help fund their charitable activities. These activities include medical care and research, in-home treatment for children with disabilities, youth camps, shelters for abused women, and state level programs consistent with those provided by the Foundation.

4c (Code _____) (Expenses $ 1,525,136. including grants of $ 1,525,136.) (Revenue $ 0.)

The Foundation provided grants of $1,525,136 to the Elks Veterans Memorial Restoration Trust used to refurbish, repair, and maintain the Elks National Memorial Building and the art objects contained therein. The Memorial Building, located in Chicago, Illinois, is dedicated to the memory of all those who gave their lives in World Wars I and II, and in the Korean, Vietnam, Persian Gulf, and other conflicts. The building is open to the public throughout the year.

4d Other program services (Describe in Schedule O)

(Expenses $ 3,476,463. including grants of $ 1,956,179.) (Revenue $ 99,999.)

4e Total program service expenses ► 15,920,055.

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		X
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 similar funds or 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, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? *If 'Yes,' complete Schedule D, Part V*	10	X	
11	Is the organization's answer to any of the following questions 'Yes'? *If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable*	11	X	
	• Did the organization report an amount for land, buildings and equipment in Part X, line 10? *If 'Yes,' complete Schedule D, Part VI*			
	• Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VII*			
	• Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part VIII*			
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If 'Yes,' complete Schedule D, Part IX*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*			
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organizaiton's liability for uncertain tax positions under FIN 48? If *'Yes,' complete Schedule D, Part X*			
12	Did the organization obtain separate, independent audited financial statement for the tax year? *If 'Yes,' complete Schedule D, Parts XI, XII, and XIII*	12	X	
12A	Was the organization included in consolidated, independent audited financial statement for the tax year? *If 'Yes,' completing Schedule D, Parts XI, XII, and XIII is optional* — Yes: ; No: X	12 A		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 United States?	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 United States? *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 a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If 'Yes,' complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions 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 of gross income from gaming activities 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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States 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 of grants and other assistance to individuals in the United States 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, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *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, and that was issued after December 31, 2002? *If 'Yes,' answer lines 24b through 24d and complete Schedule K If 'No,' go to line 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		X
b	Is the organization 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*	25b		X
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, substantial contributor, or a grant selection comittee member, or to a person related to such an individual? *If 'Yes,' complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transation with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If 'Yes,' complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? *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	X	
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
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

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 25			
b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b 0			
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		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 24			
2b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* this return (see instructions)				
3a Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?		3a		X
b If 'Yes' has it filed a Form 990-T for this year? *If 'No,' provide an explanation in Schedule O*		3b		
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
b 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
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		5c		
6a Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?		6a		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not deductible?		6b		
7 Organizations that may receive deductible contributions under section 170(c).				
a Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?		7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7d			
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		8		X
9 Sponsoring organizations maintaining donor advised funds.				
a Did the organization make any taxable distributions under section 4966?		9a		X
b Did the organization make any distribution to a donor, donor advisor, or related person?		9b		X
10 Section 501(c)(7) organizations. Enter:				
a Initiation fees and capital contributions included on Part VIII, line 12	10a			
b Gross Receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11 Section 501(c)(12) organizations. Enter				
a Gross income from other members or shareholders	11a			
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a		
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12b			

Part VI **Governance, Management and Disclosure** *For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body	1a 7			
b Enter the number of voting members that are independent	1b 7			
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?		2		X
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?		3		X
4 Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		4	X	
5 Did the organization become aware during the year of a material diversion of the organization's assets?		5		X
6 Does the organization have members or stockholders?		6	X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a	X	
b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?		8a	X	
b Each committee with authority to act on behalf of the governing body?		8b	X	
9 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*		9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code)*

		Yes	No
10a Does the organization have local chapters, branches, or affiliates?	10a		X
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?	10b		
11 Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	X	
11A Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a Does the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12a	X	
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this is done*	12c	X	
13 Does the organization have a written whistleblower policy?	13	X	
14 Does the organization have a written document retention and destruction policy?	14	X	
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	15a	X	
b Other officers of key employees of the organization	15b	X	
If 'Yes' to line 15a or 15b, 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?	16a		X
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?	16b		

Section C. Disclosures

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

18 Section 6104 requires an organization to make its Forms 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

►Johnetta Tyler 2750 N Lakeview Avenue Chicago IL 60614-1889 (773) 755-4884

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

1 a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organizations's tax year 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 Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees See instructions for definition of 'key employees '
- 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 current officer, director, or trustee

(A) Name and Title	(B) Average hours per week	(c) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
Robert J Sabin Chairman	2.00	X						0.	0.	0.
Donald D Dapelo Vice-Chairman	1.00	X						0.	0.	0.
C Valentine Bates Secretary	1.00	X						0.	0.	0.
Charles F Williams Asst Sec effective 07/09	1.00	X						0.	0.	0.
James W Damon Treasurer	1.00	X						0.	0.	0.
Frank O Garland Asst Treasurer	1.00	X						0.	0.	0.
Leonard J Bristol Trustee	1.00	X						0.	0.	0.
Lester C Hess Jr Asst Sec through 07/09	1.00	X						0.	0.	0.
James O'Kelley Director (operating)	40.00			X				78,144.	27,051.	12,050.

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
1 b Total ►								78,144.	27,051.	12,050.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ► 0

		Yes	No
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*	3		X
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*	4		X
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*	5		X

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

(A) Name and business address	(B) Description of Services	(C) Compensation
Boston Company 1 Boston Place Ste 024-0122 Boston MA 02108	Investment advisor	241,721.
Bernzott Capital Adv 888 W Ventura Blvd, Ste B Camarillo CA 93010	Investment advisor	232,097.
Columbia Mgt 135 S LaSalle St, Ste 960 Chicago IL 60603	Investment advisor	205,577.
Chicago Equity Ptr 180 N LaSalle St Ste 3800 Chicago IL 60601	Investment advisor	174,375.
Mesirow Financial 350 N Clark St Chicago IL 60610	Investment advisor	173,753.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ► 6

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	99,999.			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,841,739.			
	g Noncash contribns included in lns 1a-1f	$	5,442.			
	h **Total.** Add lines 1a-1f	►		6,941,738.		
PROGRAM SERVICE REVENUE		Business Code				
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f	►				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)	►	14,560,174.	0.	0.	14,560,174.
	4 Income from investment of tax-exempt bond proceeds	►				
	5 Royalties	►	194,252.	0.	0.	194,252.
		(i) Real	(ii) Personal			
	6a Gross Rents					
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)	►				
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	144,861,532.				
	b Less cost or other basis and sales expenses	148,069,191.				
	c Gain or (loss)	-3,207,659.				
	d Net gain or (loss)	►	-3,207,659.	0.	0.	-3,207,659.
	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				
	b Less cost of goods sold	b				
	c Net income or (loss) from sales of inventory	►				
	Miscellaneous Revenue	Business Code				
	11a					
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a-11d	►				
	12 **Total revenue.** See instructions	►	18,488,505.	0.	0.	11,546,767.

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	10,690,645.	10,690,645.		
2 Grants and other assistance to individuals in the U S See Part IV, line 22	3,308,555.	3,308,555.		
3 Grants and other assistance to governments, organizations, and individuals outside the U S. See Part IV, lines 15 and 16	19,010.	19,010.		
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	101,683.	0.	76,262.	25,421.
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	677,864.	259,987.	247,896.	169,981.
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	29,171.	7,560.	16,563.	5,048.
9 Other employee benefits	120,463.	44,824.	48,978.	26,661.
10 Payroll taxes	71,095.	23,754.	31,988.	15,353.
11 Fees for services (non-employees)				
a Management				
b Legal	5,230.	0.	5,230.	0.
c Accounting	138,274.	0.	138,274.	0.
d Lobbying				
e Prof fundraising svcs. See Part IV, ln 17				
f Investment management fees	1,318,942.	0.	1,318,942.	0.
g Other	51,266.	14,711.	27,183.	9,372.
12 Advertising and promotion	258,223.	14,190.	0.	244,033.
13 Office expenses	507,433.	160,648.	208,464.	138,321.
14 Information technology	209,743.	0.	171,815.	37,928.
15 Royalties				
16 Occupancy	132,019.	7,600.	99,535.	24,884.
17 Travel	39,463.	24,892.	14,571.	0.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	64,080.	36,084.	27,996.	0.
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 Other scholarship admin exp	129,187.	129,187.	0.	0.
b Publishing materials	433,334.	433,334.	0.	0.
c Competition finals	520,806.	520,806.	0.	0.
d Other	224,268.	224,268.	0.	0.
e				
f All other expenses				
25 **Total functional expenses.** Add lines 1 through 24f	19,050,754.	15,920,055.	2,433,697.	697,002.
26 **Joint costs.** Check here ► ☐ 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		1	
	2	Savings and temporary cash investments	16,823,502.	2	18,050,937.
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	2,349,000.	4	1,724,868.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees 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		8	
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D — 10a			
	b	Less accumulated depreciation — 10b		10c	
	11	Investments – publicly-traded securities	363,453,621.	11	453,519,351.
	12	Investments – other securities See Part IV, line 11	26,780,154.	12	38,311,282.
	13	Investments – program-related See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets See Part IV, line 11	2,248,746.	15	2,161,399.
	16	**Total assets** Add lines 1 through 15 (must equal line 34)	411,655,023.	16	513,767,837.
LIABILITIES	17	Accounts payable and accrued expenses	523,770.	17	630,356.
	18	Grants payable	7,732,478.	18	9,210,322.
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial 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 to unrelated third parties		24	
	25	Other liabilities Complete Part X of Schedule D	31,632,428.	25	41,299,122.
	26	**Total liabilities.** Add lines 17 through 25	39,888,676.	26	51,139,800.
NET ASSETS OR FUND BALANCES		**Organizations that follow SFAS 117, check here ► [X] and complete lines 27 through 29 and lines 33 and 34.**			
	27	Unrestricted net assets	370,066,080.	27	461,034,226.
	28	Temporarily restricted net assets	1,357,882.	28	1,223,085.
	29	Permanently restricted net assets	342,385.	29	370,726.
		Organizations that do not follow SFAS 117, check here ► [ ] and complete lines 30 through 34.			
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, and equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
	33	Total net assets or fund balances	371,766,347.	33	462,628,037.
	34	Total liabilities and net assets/fund balances	411,655,023.	34	513,767,837.

Part XI Financial Statements and Reporting

		Yes	No
1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O			
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
b Were the organization's financial statements audited by an independent accountant?	2b	X	
c If 'Yes' to line 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?	2c	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
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?	3a		X
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

► **Attach to Form 990 or Form 990-EZ.** ► **See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: Elks National Foundation Inc

Employer identification number: 26-3718342

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 [ ] A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 [ ] A hospital or cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)** Enter the hospital's name, city, and state _____

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II)

9 [ ] An organization that normally receives (1) more than 33-1/3 % of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions – subject to certain exceptions, and (2) no more than 33-1/3 % of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

10 [ ] An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a [ ] Type I **b** [ ] Type II **c** [ ] Type III – Functionally integrated **d** [ ] Type III– Other

e [ ] By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box [ ]

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

		Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?	**11 g (i)**		
(ii) a family member of a person described in (i) above?	**11 g (ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above?	**11 g (iii)**		

h Provide the following information about the supported organizations

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section **(see instructions)**)	(iv) Is the organization in col (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of Support
Total									

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants ')	5,935,198.	7,813,267.	6,364,611.	7,133,599.	6,941,738.	34,188,413.
2 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf						
3 The value of services or facilities furnished to the organization by a governmental unit without charge Do not include the value of services or facilities generally furnished to the public without charge						
4 **Total.** Add lines 1-through 3	5,935,198.	7,813,267.	6,364,611.	7,133,599.	6,941,738.	34,188,413.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						0.
6 **Public support.** Subtract line 5 from line 4						34,188,413.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
7 Amounts from line 4	5,935,198.	7,813,267.	6,364,611.	7,133,599.	6,941,738.	34,188,413.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources	16,484,622.	17,228,041.	18,279,132.	17,327,576.	14,754,426.	84,073,797.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support.** Add lines 7 through 10						118,262,210.

12 Gross receipts from related activities, etc (see instructions) **12** 0.

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2009 (line 6, column (f) divided by line 11, column (f) **14** 28.91 %

15 Public support percentage from 2008 Schedule A, Part II, line 14 **15** 28.46 %

16a **33-1/3 support test – 2009.** If the organization did not check the box on line 13, and the line 14 is 33-1/3 % or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3 support test – 2008.** If the organization did not check a box on line 13, or 16a, and line 15 is 33-1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

17a **10%-facts-and-circumstances test – 2009** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test The organization qualifies as a publicly supported organization ► ☒

b **10%-facts-and-circumstances test – 2008.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and **stop here.** Explain in Part IV how the organization meets the 'facts-and-circumstances' test The organization qualifies as a publicly supported organization ► ☐

18 **Private foundation.** If the organization did not check a box on line, 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions and membership fees received (Do not include 'unusual grants ')						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in a activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income form similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included inline 10b, whether or not the business is regularly carried on						
12 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
13 **Total support.** (add lns 9, 10c, 11, and 12)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2009 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2008 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2009** (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from **2008** Schedule A, Part III, line 17	18	%

19a **33-1/3 support tests – 2009.** If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

b **33-1/3 support tests – 2008.** If the organization did not check a box on line 14 or 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Provide any other additional information. See instructions.

Pt II Line 17a: The Foundation meets the "facts and circumstances" test in Regulations section 1.170A-9T(f)(3) and qualifies as a publicly supported organization for the reasons described below.

1-The Foundation maintains a continuous and bona fide program for solicitation of funds from the general public, community, and membership group involved. Such solicitations are systematically carried out through direct mail and web site information.

2-The Foundation receives support from a representative number of persons that over the past five years has averaged over 100,000 donors per year.

3-The governing body of the Foundation consists of experienced businessmen and attorneys who are community leaders.

4-The Foundation provides services directly for the benefit of the general public on a continuing basis. Those programs serve charitable and educational purposes rather than private interests.

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 6, 7, 8, 9, 10, 11, or 12.
► Attach to Form 990. ► See separate instructions

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: Elks National Foundation Inc

Employer Identification number: 26-3718342

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or for any other purpose conferring impermissible private benefit?? ☐ Yes ☐ No

Part II Conservation Easements Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

		Held at the End of the Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easement it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

1 a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ► $ _____

(ii) Assets included in Form 990, Part X ► $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a Revenues included in Form 990, Part VIII, line 1 ► $ _____

b Assets included in Form 990, Part X ► $ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements Complete if organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIV

Part V Endowment Funds Complete if organization answered 'Yes' to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	353,876,089.	437,513,144.			
b Contributions	7,283,496.	6,454,048.			
c Net investment earnings, gains, and losses	99,789,405.	-74,264,856.			
d Grants or scholarships	14,018,210.	12,587,684.			
e Other expenditures for facilities and programs	1,262,904.	3,234,044.			
f Administrative expenses	1,125,698.	4,519.			
g End of year balance	444,542,178.	353,876,089.			

2 Provide the estimated percentage of the year end balance held as:

a Board designated or quasi-endowment ► 99.94 %
b Permanent endowment ► 0.06 %
c Term endowment ► 0.00 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) unrelated organizations	3a(i)	X
(ii) related organizations	3a(ii)	X
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated Depreciation	(d) Book Value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ►				

Part VII Investments—Other Securities See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		
Investment of cash collateral from securities lending program	38,311,282.	FMV
Total. *(Column (b) must equal Form 990 Part X, col (B) line 12)* ►	38,311,282.	

Part VIII Investments—Program Related (See Form 990, Part X, line 13)

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total *(Column (b) must equal Form 990, Part X, Col (B) line 13)* ►		

Part IX Other Assets (See Form 990, Part X, line 15)

(a) Description	(b) Book value
Accrued investment income	2,033,015.
Beneficial interest in perpetual trusts	118,538.
Oil and gas leases	9,846.
Total. *(Column (b) must equal Form 990, Part X, col (B), line 15)* ►	2,161,399.

Part X Other Liabilities (See Form 990, Part X, line 25)

(a) Description of Liability	(b) Amount
Federal Income Taxes	
Obligations under security lending program	41,299,122.
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ►	41,299,122.

2. FIN 48 Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII,column (A), line 12)	18,488,505.
2	Total expenses (Form 990, Part IX, column (A), line 25)	19,050,754.
3	Excess or (deficit) for the year Subtract line 2 from line 1	-562,249.
4	Net unrealized gains (losses) on investments	91,423,939.
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net) Add lines 4 through 8	91,423,939.
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	90,861,690.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	108,513,630.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	91,423,939.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	91,423,939.
3	Subtract line **2e** from line **1**			3	17,089,691.
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	1,398,814.		
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	1,398,814.
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	18,488,505.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	17,651,940.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	17,651,940.
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investments expenses not included on Form 990, Part VIII, line 7b	4a	1,398,814.		
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	1,398,814.
5	Total expenses Add lines **3** and **4c** (This must equal Form 990, Part I, line 18)			5	19,050,754.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b; Part V, line 4, Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Pt V Line 4 The Board designated endowment fund is used to provide income to support the Foundation's annual program and administrative expenses.

Pt X Line 2 The Foundation has adopted the provisions of FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes, (FIN 48). Under FIN 48, an organization must recognize the tax benefit associated with tax positions taken or expected to be taken in the organization's tax return when it is more-likely-than-not the position will be sustained upon examination by a taxing authority. The implementation of FIN 48 had no impact on the Foundation's financial statements. The Foundation does not believe it has taken any material uncertain tax positions

Part XIV Supplemental Information *(continued)*

and, accordingly, it has not recorded any liability for unrecognized tax benefits.

Schedule F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b, 15, or 16.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: Elks National Foundation Inc

Employer identification number: 26-3718342

Part I General Information on Activities Outside the United States. Complete if the organization answered 'Yes' to Form 990, Part IV, line 14b.

1 **For grantmakers.** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

2 **For grantmakers.** Describe in Part IV the organization's procedures for monitoring the use of grant funds outside the United States

3 Activities per Region (Use Schedule F-1 (Form 990) if additional space is needed)

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i e , fundraising, program services, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures in region
Central America	0	0	Program service	Public charity	9,730.
East Asia and Pacific	0	0	Program service	Public charity	9,280.
Totals ►	0	0			19,010.

BAA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule F (Form 990) (2009)

TEEA3501 07/06/09

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Check this box if no one recipient received more than $5,000 ►☐
Use Schedule F-1 (Form 990) if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
		Central America	Programs	9,730.	Check			
		East Asia and Pacifi	Programs	9,280.	Check			

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ► 2

3 Enter total number of other organizations or entities ► 0

Part III **Grants and Other Assistance to Individuals Outside the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 16. Use Schedule F-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)

Part IV Supplemental Information

Complete this part to provide the information required in Part I, line 2, and any additional information

Pt I Line 2 The grantees must submit a budget for its grant that is subject to review and approval by the Foundation before payment. At the conclusion of the grant year, the grantee is required to furnish the Foundation an accounting and certification indicating how the grant funds were used. The Foundation compares the certification report with the budget and follows-up with the grantee to resolve any significant discrepancies. In the event the grantee does not submit a certification report or fails to adhere to the grant guidelines, the Foundation withholds future grants.

Pt I Line 3 Col (F) Total expenditures by region are based on the accrual method.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States

Complete if the organization answered 'Yes,' to Form 990, Part IV, lines 21 or 22.
► Attatch to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: Elks National Foundation Inc

Employer identification number: 26-3718342

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed ► [ ]

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
Elks Natl Vets Service Co 2750 N Lakeview Ave Chicago IL 60614	13-1548228	501(c)(3)	950,515.				Genl support
Elks Veterans Mem Rest Tr 425 W Diversey Parkway Chicago IL 60614	36-3718320	501(c)(3)	1,525,136.				Genl support
Elks State Associations	Various	501(c)(3)	7,209,330.				Programs
Elks Lodges	Various	501(c)(8)	1,002,062.				Community proj

2 Enter total number of section 501(c)(3) and government organizations ► 50

3 Enter total number of other organizations ► 1,100

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 22. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
Scholarships for college					
undergraduate studies	2,800	3,308,556.			

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Part I Line 2 Grants to the Elks National Veterans Service Commission and to the Elks Veterans Memorial Restoration Trust are based on their projected annual operating expenses. These entities submit proposed budgets to the Foundation and the Board of Trustees approves an annual grant based on these budgets. Both of these entities provide the Foundation with their annual audited financial statements.

Annual grants to the Elks state associations are calculated using current and historical contribution rates of donors within the state. Each state association must submit a budget for its grant that is subject to review and approval by the Foundation before payment. At the conclusion of the grant year, the state

See Schedule I (Form 990) - Part IV - Supplemental Information (Continuation Sheet)

Schedule I (Form 990) - Part IV - Supplemental Information (continued)

Schedule I (Form 990) - Part IV - Supplemental Information (Continuation Sheet)

association is required to furnish the Foundation an accounting and certification indicating how the grant funds were used. The Foundation compares the certification report with the budget and follows-up with the association to resolve any significant discrepancies. In the event that a state association does not submit a certification report or fails to adhere to the grant guidelines, the Foundation withholds future grants.

Grants to lodges are made for community related projects or activities. All lodge grants require written application and are subject to review and approval by the Foundation. Larger "Impact Grants" require a signed grant agreement from the lodge that spells out the terms of the grant. For the duration of the grant the lodge provides quartely progress reports detailing activities and how the funds are used. At the end of the grant period or project completion, the lodge provides a final report and is required to return any unused funds. The Foundation also conducts several on-site visits each year. Smaller reimbursement grants not exceeding $500 are also available to the lodges. For these grant programs, the Lodge must submit a report that summarizes the activity and receipts that the Foundation reviews before the grant payment is made.

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
► Attach to Form 990.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization: Elks National Foundation Inc

Employer identification number: 26-3718342

Pt VI-A, Line 4 The Foundation changed its legal structure from an unincorporated charitable foundation to an Illinois not-for-profit corporation. All activities, assets, and liabilities of the Foundation succeeded to the corporation effective April 1, 2009. The sole member of the corporation, without the right of vote, is the Benevolent and Protective Order of Elks of the United States of America (BPOE). This change provides the benefits of operating in corporate form, including greater limitation of corporate liability.

Pt VI-A, Line 6 The Foundation's Board of Trustees is appointed by the Grand Exalted Ruler (GER) of the Benevolent and Protective Order of Elks of the United States of America (BPOE). The GER is elected by the membership of the BPOE.

Pt VI-A, Line 7a Refer to response Pt VI-A, Line 6

Pt VI-B, Line 11A Members of the Board of Trustees receive a copy of Form 990 prior to its filing with the IRS. Questions and comments that arise are discussed with the Director and are resolved before the return is signed and filed.

Pt VI-B, Line 12c The Foundation maintains a written conflict of interest policy that is signed by each Trustees upon joining the Board. In addition, each Trustee and the Foundation's officers are required to annually review the policy and sign a conflict of interest certification to acknowledge the policy was reviewed. They are required to disclose all material facts of any actual or possible conflict of interest by themselves or their family to the Director and other Trustees. The Board, exclusive of the interested person, determine whether a conflict of interest exists and whether it is in the best interest for the Foundation to enter into the transaction or arrangement.

Name of the organization: Elks National Foundation Inc

Employer identification number: 26-3718342

Pt VI-B, Line 15 The Foundation maintains a compensation committee that reviews annual salaries based on performance reviews and market data.

Pt VI-C, Line 19 Requests for audited financial statements, tax returns, conflict of interest policy and governing documents are channeled through the Director. In accordance with Federal disclosure requirements, the documents are made available on the same day if the request is made in person at 2750 N Lakeview Avenue, Chicago, IL or within 30 days if written requests are received. The Foundation also publishes audited financial statements highlights in their annual report. The annual report is available on the Foundation's website.

Part 1, Line 6 Volunteers serve two primary functions for the Foundation. Approximately 2300 Elk members volunteer their services at local, district and state levels to promote the Foundation by holding fundraisers and soliciting donations from their constituents. The Foundation also has about 9000 volunteers involved with administering the Drug Awareness, Hoop Shoot and Scholarship programs.

Schedule O (Form 990), Supplemental Information to Form 990
Form 990, Page 2, Part III, Line 1 (continued)

Briefly describe the organization's mission.
We provide tomorrow's leaders, our youth, with a healthy beginning; honor the Elks pledge to never forget our veterans; help the Elks associations accomplish their charitable objectives and fund projects that improve the quality of life in local Elks communities.

Like all Elks, the Foundation values the belief that charity is the greatest of all virtues and that by sharing and giving we have the power to replace sorrow and despair with hope and confidence. Donations to the Foundation help us fund programs that match our cornerstone values of knowledge, integrity and community.

Schedule O (Form 990), Supplemental Information to Form 990
Form 990, Page 2, Part III, Line 4d (continued)

4d Describe the exempt purpose achievements for each of the organization's other program services. Section 501(c)(3) and (4) organizations and 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

Code: Description: The Foundation funded the Elks National Drug Awareness Program which strives to teach all children and parents about the dangers of illegal drug use and to prevent the abuse of legalized and prescription drugs As the largest volunteer drug awareness program in the United States, the program relies on state, district and lodge volunteers to promote a drug-free lifestyle. By taking pride in America's communities and youth, the program takes action against youth drug use through education and inspiration. A $99,999 grant from the Substance Abuse and Mental Health Services Administration (SAMHSA), a government agency, was received and used for production and distribution of a custom comic book.

Expenses	762,873.
Grants Of	0.
Revenue	99,999.

Code Description.

Expenses	
Grants Of	
Revenue	

Code. Description. The Foundation provided an $950,515 grant to the Elks National Veterans Service Commission used to coordinate and assist programs of Elks state associations and lodges for the benefit of hospitalized and disabled veterans in Veterans Administration care centers, state veterans homes, domiciliaries, and long-term care facilities throughout the United States.

Expenses	950,515.
Grants Of	950,515.
Revenue	0.

Code: Description:

Expenses	
Grants Of	
Revenue	

Code. Description: The Foundation fostered a Hoop Shoot free throw program to help build character in youth through competition with their peers that is not influenced by parents, coaches, or teammates. The program teaches the participants the values of practice, persistence and hard work. More than 3 million boys and girls participated in the program.

Expenses	757,411.
Grants Of	0.
Revenue	0.

Schedule O (Form 990), Supplemental Information to Form 990 Continued

Form 990, Page 2, Part III, Line 4d (continued)

4d Describe the exempt purpose achievements for each of the organization's other program services. Section 501(c)(3) and (4) organizations and 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

Code: Description: The Foundation provided a grant to the Grand Lodge, Benevolent and Protective Order of Elks of the USA, Chicago, Illinois to support the Elks National Soccer Shoot. More than 200,000 youths took part in the competition developed to provide participants with positive, character-building activities.

Expenses 3,602.
Grants Of 3,602.
Revenue 0.

Code: Description: The Foundation provided grants ranging to $10,000 to help Elks lodges implement projects and program that address unmet needs in their communities in lasting and meaningful ways Approximately 1,100 Elks lodges participated in this grant program.

Expenses 1,002,062.
Grants Of 1,002,062.
Revenue 0.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered 'Yes' to Form 990, Part IV, lines 33, 34, 35, 36, or 37.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
Elks National Foundation Inc

Employer identification number
26-3718342

Part I **Identification of Disregarded Entities** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	(E) End-of-year assets	(F) Direct controlling entity

Part II **Identification of Related Tax-Exempt Organizations** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code section	(E) Public charity status (if section 501(c)(3))	(F) Direct controlling entity
Benevolent & Protective Order of Elks of the USA (BPOE) 36-0793011 2750 N Lakeview Ave, Chicago IL 60614	Fraternal Organization	DC	501(c)(8)	N/A	N/A
Elks lodges	Fraternal Organization		501(c)(8)	N/A	BPOE
Elks state associations	Public Charities		501(c)(3)	7	BPOE
Elks Veterans Memorial Restoration Trust 36-3718320 425 W Diversey Parkway, Chicago IL 60614	Maintain Public Building	IL	501(c)(3)	7	BPOE
Elks National Veterans Service Commission 13-1548228 2750 N Lakeview Ave, Chicago IL 60614	Serve Veterans	DC	501(c)(3)	7	BPOE

Part III **Identification of Related Organizations Taxable as a Partnership** *(Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)*

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(F) Share of total income	(G) Share of end-of-year assets	(H) Disproportionate allocations?		(I) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(J) General or managing partner?	
							Yes	No		Yes	No

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal domicile (state or foreign country)	(D) Direct controlling entity	(E) Type of entity (C corp, S corp, or trust)	(F) Share of total income	(G) Share of end-of-year assets	(H) Percentage ownership

Part V Transactions With Related Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35, or 36.)

			Yes	No
	Note Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			
1	During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV			
a	Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties **(iv)** rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to other organization(s)	1b	X	
c	Gift, grant, or capital contribution from other organization(s)	1c	X	
d	Loans or loan guarantees to or for other organization(s)	1d		X
e	Loans or loan guarantees by other organization(s)	1e		X
f	Sale of assets to other organization(s)	1f		X
g	Purchase of assets from other organization(s)	1g		X
h	Exchange of assets	1h		X
i	Lease of facilities, equipment, or other assets to other organization(s)	1i		X
j	Lease of facilities, equipment, or other assets from other organization(s)	1j		X
k	Performance of services or membership or fundraising solicitations for other organization(s)	1k		X
l	Performance of services or membership or fundraising solicitations by other organization(s)	1l	X	
m	Sharing of facilities, equipment, mailing lists, or other assets	1m	X	
n	Sharing of paid employees	1n		X
o	Reimbursement paid to other organization for expenses	1o	X	
p	Reimbursement paid by other organization for expenses	1p		X
q	Other transfer of cash or property to other organization(s)	1q		X
r	Other transfer of cash or property from other organization(s)	1r		X

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

	(A) Name of other organization	(B) Transaction type (a-r)	(C) Amount involved
(1)	Elks lodges	b	1,002,062.
(2)	Benevolent & Protective Order of Elks of the USA	o	380,295.
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered 'Yes' to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total asset or gross revenue) that was not a related organization See Instructions regarding exclusion for certain investment partnerships

(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations?		(E) Share of end-of-year assets	(F) Disproportionate allocations?		(G) Code V-UBI amount in box 20 of Schedule K-1 Form (1065)	(H) General or managing partner?	
			Yes	No		Yes	No		Yes	No