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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)

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

OMB No 1545-0047

2009Open to Public
Inspection**A** For the 2009 calendar year, or tax year beginning 04/01, 2009, and ending 03/31, 2010

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Terminated ☐ Amended return ☐ Application pending	Please use IRS label or print or type See Specific Instructions	C Name of organization ROANOKE LODGE 197 BPO ELKS		D Employer identification number 54-0138694
		Doing Business As		E Telephone number (540) 344-6140
		Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1147 PERSINGER ROAD, SW		
		City or town, state or country, and ZIP + 4 ROANOKE, VA 24015		
F Name and address of principal officer.				G Gross receipts \$ 514,930. H(a) Is this a group return for affiliates? ☐ Yes ☒ No H(b) Are all affiliates included? ☐ Yes ☐ No If "No," attach a list. (see instructions) H(c) Group exemption number 1156
I Tax-exempt status ☒ 501(c) (8) (insert no) ☐ 4947(a)(1) or ☐ 527				
J Website: N/A				
K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other		L Year of formation		M State of legal domicile

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities THE ROANOKE LODGE NO. 197 B.P.O. ELKS IS A NONPROFIT ORGANIZATION WHOSE EXEMPT PURPOSES ARE CHARITABLE AND FRATERNAL.		
	2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5 Total number of employees (Part V, line 2a)	5	51
	6 Total number of volunteers (estimate if necessary)	6	60
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	
b Net unrelated business taxable income from Form 990-T, line 34	7b		
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	146,750.	159,317.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	81,851.	80,928.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,210.	3,962.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	128,395.	138,939.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	360,206.	383,146.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	400.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	162,204.	146,266.
	b Total fundraising expenses, Part IX, column (D), line 25	0.	0.
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	239,956.	273,056.
	18 Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	402,160.	419,722.
	19 Revenue less expenses - Subtract line 18 from line 12	-41,954.	-36,576.
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Year	End of Year
	21 Total liabilities (Part X, line 26)	501,283.	469,737.
	22 Net assets or fund balances - Subtract line 21 from line 20	74,420.	69,819.
		426,863.	399,918.

Part II Signature Block

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 <i>William R. Chase</i> Date 6/10/10	Type or print name and title WILLIAM R. CHASE SECRETARY
Paid Preparer's Use Only	Preparer's signature <i>Sydney M. Berry</i> Date 6-7-10	Check if self-employed ☐ Preparer's identifying number (see instructions) P00119608
	Firm's name (or yours, if self-employed), address, and ZIP + 4 SAUER, GARBEE & CO. CPAs, P.C. 209 BOULEVARD SALEM, VA 24153	EIN 54-1569238 Phone no 540 387 0229

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

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

Form **990** (2009) 19JSA
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PAGE 3

Part III - Statement of Program Service Accomplishments**1** Briefly describe the organization's mission:

ATTACHMENT 2

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 \$ 7,932 including grants of \$) (Revenue \$)SEE FEDERAL FOOTNOTE - STATEMENT 1: YOUTH PROGRAMS, SCHOLARS
AND CHARITIES**4b** (Code) (Expenses \$ 13,395 including grants of \$) (Revenue \$)MEMBERSHIP DUES: NATIONAL DUES
10920 STATE DUES 2475**4c** (Code) (Expenses \$ 8,844 including grants of \$) (Revenue \$)SEE FEDERAL FOOTNOTES - STATEMENT 2: COMMITTEES, ACTIVITIES
OTHER RELATED**4d** Other program services (Describe in Schedule O) ATTACHMENT 3

(Expenses \$ 307,942 including grants of \$) (Revenue \$)

4e Total program service expenses ► 338,113.

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		X
2 Is the organization required to complete Schedule B, Schedule of Contributors?	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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II		
5 Sections 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		
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		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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		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		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	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 organization'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 statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII.		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
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		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		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		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		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		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		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		X
20 Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X

Form 990 (2009)

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? <i>If "Yes," complete Schedule I, Parts I and II.</i>	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? <i>If "Yes," complete Schedule I, Parts I and III.</i>	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? <i>If "Yes," complete Schedule J.</i>	23	X
24 a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to question 25.</i>	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	
25 a 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? <i>If "Yes," complete Schedule L, Part I.</i>	25a	
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? <i>If "Yes," complete Schedule L, Part I.</i>	25b	
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II.</i>	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 committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III.</i>	27	X
28 Was the organization a party to a business transaction 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? <i>If "Yes," complete Schedule L, Part IV.</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV.</i>	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? <i>If "Yes," complete Schedule L, Part IV.</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>	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? <i>If "Yes," complete Schedule R, Part I.</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1.</i>	34	X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	35	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>	36	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>	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

Form 990 (2009)

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	5
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	
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	51
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a	X
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 question 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 tax 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	
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	
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	
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b	
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 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
a Enter the number of voting members of the governing body	1a 5	
1b Enter the number of voting members that are independent	1b 5	
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	
9 Is there any officer, director, 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	9a	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	
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	
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	
b Other officers or key employees of the organization	15b	
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. Disclosure

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

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 ► ORGANIZATION'S OFFICERS 1147 PERSINGER ROAD, SW ROANOKE, VA 24015
 540-344-6140

Part VIII Statement of Revenue

54-0138694

			(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	159,317			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions) . .	1e				
	f All other contributions, gifts, grants, and similar amounts not included above .	1f				
	g Noncash contributions included in lines 1a-1f \$					
	h Total. Add lines 1a-1f		159,317			
Program Service Revenue	Business Code					
	2a POOL PASSES					
	b CONTESTS & GAMES		76,837	76,837		
	c MISCELLANEOUS		4,091	4,091		
	d					
	e					
	f All other program service revenue					
	g Total. Add lines 2a-2f		80,928			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts). ATTACHMENT 4		3,962	3,962		
	4 Income from investment of tax-exempt bond proceeds . . .		0			
	5 Royalties		0			
		(i) Real (ii) Personal				
	6a Gross Rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)		0			
		(i) Securities (ii) Other				
	7a Gross amount from sales of assets other than inventory					
	b Less cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)		0			
	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		0			
	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		0				
10a Gross sales of inventory, less returns and allowances a		270,723				
b Less cost of goods sold b		131,784				
c Net income or (loss) from sales of inventory ATCH. 5.		138,939				
Miscellaneous Revenue		Business Code				
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		0				
12 Total Revenue. See instructions		383,146	84,890			

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 VII.	(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 . . .	0.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22	400.	400.		
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0.			
4 Benefits paid to or for members	0.			
5 Compensation of current officers, directors, trustees, and key employees	10,800.	5,400.	5,400.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . .	0.			
7 Other salaries and wages	119,901.	99,923.	19,978.	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . .	0.			
9 Other employee benefits	0.			
10 Payroll taxes	15,565.	12,919.	2,646.	
11 Fees for services (non-employees)				
a Management	0.			
b Legal	0.			
c Accounting	9,680.	4,840.	4,840.	
d Lobbying	0.			
e Professional fundraising services See Part IV, line 17	0.			
f Investment management fees	0.			
g Other	0.			
12 Advertising and promotion	567.	567.		
13 Office expenses	4,279.	1,203.	3,076.	
14 Information technology	0.			
15 Royalties	0.			
16 Occupancy	59,690.	44,767.	14,923.	
17 Travel	2,410.	2,070.	340.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings	3,691.	3,691.		
20 Interest	0.			
21 Payments to affiliates	0.			
22 Depreciation, depletion, and amortization . . .	38,024.	30,035.	7,989.	
23 Insurance <u>ATCH 9</u>	8,316.	6,237.	2,079.	
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 <u>TAXES & LICENSES</u>	2,216.	2,091.	125.	
b <u>GROUND MAINTENANCE</u>	5,700.	4,560.	1,140.	
c <u>BANK CHARGES</u>	6,186.	5,514.	672.	
d <u>POOL</u>	17,310.	17,310.		
e <u>REPAIRS</u>	26,738.	24,064.	2,674.	
f All other expenses	88,249.	72,522.	15,727.	
25 Total functional expenses. Add lines 1 through 24f	419,722.	338,113.	81,609.	
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	125,586.	1	132,784.
	2 Savings and temporary cash investments	51,178.	2	50,000.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net		4	2,000.
	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	6,713.	8	4,265.
	9 Prepaid expenses and deferred charges	1,015.	9	765.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,188,278.		
	b Less accumulated depreciation	10b 908,355.	316,791.	10c 279,923.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities See Part IV, line 11		12	
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	501,283.	16	469,737.	
Liabilities	17 Accounts payable and accrued expenses		17	6,819.
	18 Grants payable		18	
	19 Deferred revenue	60,550.	19	63,000.
	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	13,870.	25	0.
	26 Total liabilities. Add lines 17 through 25	74,420.	26	69,819.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	426,863.	27	391,316.
	28 Temporarily restricted net assets		28	8,602.
	29 Permanently restricted net assets		29	
	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, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	426,863.	33	399,918.
34 Total liabilities and net assets/fund balances	501,283.	34	469,737.	

Form 990 (2009)

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?		X
2b	Were the organization's financial statements audited by an independent accountant?		X
2c	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? 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?		
3b	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		

Form **990** (2009)

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, line 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

ROANOKE LODGE 197 BPO ELKS

Employer identification number

54-0138694

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 can 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)	☐ Preservation of an historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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 easements 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.

1a 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 the 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment ► _____ %
 b Permanent endowment ► _____ %
 c Term endowment ► _____ %

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

- (i) unrelated organizations
 (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

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		101,475		101,475.
b Buildings		745,862	605,658	140,204.
c Leasehold improvements				
d Equipment		251,510	229,320	22,190.
e Other		88,275	73,261	15,014.
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)				278,883.

Schedule D (Form 990) 2009

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

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

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	
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	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	

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

1	Total expenses and losses per audited financial statements	1	
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	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	

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.

SCHEDULE D

SCHEDULE D PART XI

NO DIFFERENCE

Part XIV Supplemental Information *(continued)*

**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

ROANOKE LODGE 197 BPO ELKS

Employer identification number

54-0138694

ATTACHMENT 1

1

SECTION C. DISCLOSURE

SECTION C. DISCLOSURE QUESTION 19

ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST ARE HANDLE BY THE TRUSTEES
OF THE BOARD. FINANCIAL STATEMENTS ARE AVAILABLE BY REQUEST.

ATTACHMENT 2

FORM 990, PART III, LINE 1 - ORGANIZATION'S MISSION

THE ROANOKE LODGE NO. 197 B.P.O. ELKS (ORGANIZATION) IS A NONPROFIT
ORGANIZATION WHOSE EXEMPT PURPOSES ARE CHARITABLE AND FRATERNAL. THE
ORGANIZATION RECEIVES ITS SUPPORT AND REVENUE PRIMARILY FROM DUES AND
FUNDRAISING ACTIVITIES.

ATTACHMENT 3

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

<u>DESCRIPTION</u>	<u>GRANTS</u>	<u>EXPENSES</u>	<u>REVENUE</u>
COMPENSATION OF OFFICERS AND DIRE		5,400.	
OTHER SALARIES & WAGES		99,923.	
PAYROLL TAXES		12,919.	
ACCOUNTING FEES		4,840.	
ADVERTISING AND PROMOTIONS		567.	
OCCUPANCY (UTILITIES)		44,767.	

Name of the organization

ROANOKE LODGE 197 BPO ELKS

Employer identification number

54-0138694

ATTACHMENT 3 (CONT'D)

FORM 990, PART III, LINE 4D - OTHER PROGRAM SERVICES

<u>DESCRIPTION</u>	<u>GRANTS</u>	<u>EXPENSES</u>	<u>REVENUE</u>
TRAVEL		2,070	
CONFERENCES, CONVENTIONS AND MEETINGS		3,691	
DEPRECIATION		19,012	
TAXES & LICENSES		2,091.	
GROUND MAINTENANCE		4,560	
INSURANCE		6,237	
POOL		17,310.	
REPAIRS		24,064	
BANK CHARGES		5,514	
MISCELLANEOUS		88.	
TRASH REMOVAL		2,992.	
SUPPLIES		14,475	
JANITORIAL SERVICES		10,778	
FUNDRAISING PAYOUT EXPENSES		19,794	
ENTERTAINMENT		3,495	
CASH (OVER) SHORT		271.	
TELEPHONE		3,084	
TOTALS		<u>307,942</u>	

ATTACHMENT 4

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) <u>TOTAL REVENUE</u>	(B) <u>RELATED OR EXEMPT REVENUE</u>	(C) <u>UNRELATED BUSINESS REV</u>	(D) <u>EXCLUDED REVENUE</u>
INTEREST INCOME	3,962	3,962		

Name of the organization

ROANOKE LODGE 197 BPO ELKS

Employer identification number

54-0138694

ATTACHMENT 4 (CONT'D)

FORM 990, PART VIII - INVESTMENT INCOME

<u>DESCRIPTION</u>	(A) <u>TOTAL</u> <u>REVENUE</u>	(B) <u>RELATED OR</u> <u>EXEMPT REVENUE</u>	(C) <u>UNRELATED</u> <u>BUSINESS REV.</u>	(D) <u>EXCLUDED</u> <u>REVENUE</u>
TOTALS	<u>3,962</u>	<u>3,962</u>		

ATTACHMENT 5FORM 990, PART VIII - GROSS SALES AND COST OF GOODS SOLD

GROSS SALES LESS RETURNS AND ALLOWANCES	270,723.
INVENTORY AT BEGINNING OF YEAR	6,713.
PURCHASES	129,336.
SALARIES AND WAGES	
OTHER COSTS	
SUBTOTAL	<u>136,049.</u>
MINUS ENDING INVENTORY	4,265.
COST OF GOODS SOLD	<u>131,784.</u>

ATTACHMENT 6FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

<u>DESCRIPTION</u>	<u>BEGINNING</u> <u>BOOK VALUE</u>
PREPAID TAXES	1,015.
PREPAID EXPENSES	
TOTALS	<u>1,015.</u>

Name of the organization

ROANOKE LODGE 197 BPO ELKS

Employer identification number

54-0138694

ATTACHMENT 7

FORM 990, PART X - DEFERRED REVENUE

<u>DESCRIPTION</u>	<u>BEGINNING BOOK VALUE</u>	<u>ENDING BOOK VALUE</u>
DUES	60,550.	63,000.
TOTALS	<u>60,550.</u>	<u>63,000.</u>

ATTACHMENT 8

SCHEDULE B, PART III - SECTION 501(C)(7), (8), OR (10) ORGANIZATIONS
THAT RECEIVED MORE THAN \$1,000 IN CHARITABLE GIFTS DURING THE YEAR

(A)
NO. FROM
PART I (B)

PURPOSE OF GIFT

1

(C) USE OF GIFT

(D) DESCRIPTION OF HOW GIFT IS HELD

(E) TRANSFER OF GIFT

RECIPIENT'S NAME, ADDRESS, AND ZIP CODE

RELATIONSHIP TO TRANSFEREE

2009

Description of Property

ATTACHMENT 9

DEPRECIATION															
Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me- thod	Conv	Life	ACRS class	MA CRS class	Current-year 179 expense	Current-year depreciation
LAND	01/01/1976	101,475	100 000												
PARKING LOT	06/01/1998	7,500	100 000			7,500	7,500	7,500	SL		20 000				
BUILDING	01/01/1976	613,358	100 000			613,358	527,875	543,209	SL		40 000				15,334
BUILDING IMPROVEM	01/01/1999	51,250	100 000			51,250	38,302	39,583	SL		40 000				1,281
BUILDING IMPROVEM	01/01/1999	75,389	100 000			75,389	19,792	21,677	SL		40 000				1,885
SWIMMING POOL	01/01/1995	35,848	100 000			35,848	35,848	35,848	SL		40 000				
SWIMMING POOL IMP	01/01/2001	36,210	100 000			36,210	32,589	36,210	SL		40 000				3,621
SWIMMING POOL IMP	01/01/2001	73,283	100 000			73,283	62,288	69,616	SL		40 000				7,328
FURNITURE & FIX	01/01/1990	37,893	100 000			37,893	37,893	37,893	SL		40 000				
FURNITURE & FIX	01/01/2001	1,400	100 000			1,400	1,260	1,400	SL		40 000				140
LODGE EQUIPMENT	01/01/1996	1,040	100 000			1,040	1,040	1,040	SL		5 000				
LODGE EQUIPMENT	01/01/1998	2,108	100 000			2,108	2,108	2,108	SL		5 000				
POOL EQUIPMENT	01/01/1998	3,947	100 000			3,947	3,947	3,947	SL		3 000				
COMPUTER	01/01/1999	995	100 000			995	995	995	SL		5 000				
EQUIPMENT	01/01/1999	6,523	100 000			6,523	6,523	6,523	SL		5 000				
POOL EQUIPMENT	01/01/2000	4,261	100 000			4,261	4,261	4,261	SL		5 000				
EQUIPMENT	01/01/2000	1,853	100 000			1,853	1,853	1,853	SL		5 000				
EQUIPMENT	01/01/2000	6,912	100 000			6,912	6,912	6,912	SL		5 000				
EQUIPMENT	01/01/2001	2,080	100 000			2,080	2,080	2,080	SL		5 000				
Less Retired Assets															
Subtotals		1,188,278				1,086,803	870,331	908,355							38,024

[illegible]

AMORTIZATION						
Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending accumulated amortization	Code	Life
TOTALS						

*Assets Retired
JSA
9X9024 1 000

2009

Description of Property												
DEPRECIATION												
Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	MA CRS class
POOL COVER	06/01/2001	9,000	100.000			9,000.	9,000	9,000	SL		5 000	
KITCHEN EQUIPMENT	09/30/2001	1,353	100 000			1,353	1,353	1,353	SL		5 000	
BUILD IMP-PAVILION	04/30/2001	3,987	100 000			3,987	791	891	SL		40 000	
CHAIRS	01/31/2002	4,764	100 000			4,764	4,764	4,764	SL		5 000	
REST EQUIPMENT	06/15/2001	340	100 000			340	340	340	SL		5 000	
B B Q GRILL-POOL	04/01/2002	1,000	100 000			1,000	1,000	1,000	SL		5 000	
POOL EQUIPMENT	04/24/2002	1,500	100 000			1,500	1,500	1,500	SL		5 000	
FREEZER-LODGE	05/18/2002	279	100 000			279	279	279	SL		5 000	
PICNIC TABLES	05/31/2002	945	100 000			945	657	752	SL		10 000	
FOOD EQUIPMENT	06/12/2002	1,142	100 000			1,142	1,142	1,142	SL		5 000	
REFRIGERATOR	07/23/2002	365	100 000			365	365	365	SL		5,000	
CARPET	08/13/2002	2,133	100 000			2,133	1,420	1,633	SL		10,000	
EQUIPMENT	09/17/2002	112	100 000			112	112	112	SL		5 000	
TABLES	10/09/2002	1,044	100 000			1,044	676	780	SL		10 000	
FOOD EQUIPMENT	10/11/2002	1,733	100 000			1,733	1,733	1,733	SL		5 000	
FAX MACHINE	10/05/2002	217	100 000			217	217	217	SL		5 000	
FOOD EQUIPMENT	09/17/2002	1,281	100 000			1,281	1,281	1,281	SL		5 000	
TV	02/11/2003	193	100 000			193	193	193	SL		5 000	
KITCHEN EQUIPMENT	03/15/2004	13,611	100 000			13,611	13,611	13,611	SL		5 000	
Less Retired Assets												
Subtotals												
Listed Property												
Less Retired Assets												
Subtotals												
TOTALS												
AMORTIZATION												
Asset description	Date placed in service	Cost or basis					Accumulated amortization	Ending Accumulated amortization	Code	Life		
TOTALS												
Current-year depreciation												
Current-year 179 expense												
Current-year amortization												

*Assets Retired
JSA
9X9024 1 000

CBJ02S P078 6/4/2010

1 59 44 PM

V 09-6 3

2009

Description of Property												
DEPRECIATION												
Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Me-thod	Conv	Life	MA CRS class
CASH REGISTER	05/23/2003	599	100 000			599	599	599	SL		5 000	
TABLES	05/29/2003	1,106	100 000			1,106	647	758	SL		10 000	
BABY POOL IMPROV	05/28/2003	6,500	100 000			6,500	3,792	4,442	SL		10 000	
COMPUTER	06/24/2003	2,163	100 000			2,163	2,163	2,163	SL		5 000	
KITCHEN EQUIPMENT	09/21/2003	397	100 000			397	397	397	SL		5 000	
TV	01/14/2003	2,332	100 000			2,332	2,330	2,330	SL		5 000	
POOL EQUIPMENT	07/23/2003	470	100 000			470	470	470	SL		5 000	
SWIMMING POOL NATL	04/09/2003	2,294	100 000			2,294	1,374	1,603	SL		10 000	
FOOD WARMER	05/16/2004	1,200	100 000			1,200	1,160	1,200	SL		5 000	
STAINLESS STL HOOD	07/31/2004	7,519	100 000			7,519	3,509	4,261	SL		10 000	
TABLES	05/16/2004	1,005	100 000			1,005	488	589	SL		10 000	
CHAIRS	08/31/2004	836	100 000			836	385	469	SL		10 000	
LOT PAVED	05/27/2004	23,000	100 000			23,000	11,117	13,417	SL		10 000	
HANDICAP POOL STAI	04/21/2004	1,790	100 000			1,790	880	1,059	SL		10 000	
FOOD EQUIPMENT	05/08/2004	226	100 000			226	221	226	SL		5 000	
REFRIGERATOR	06/15/2004	523	100 000			523	507	523	SL		5 000	
FOOD EQUIPMENT	06/15/2004	1,013	100 000			1,013	981	1,013	SL		5 000	
FOOD EQUIPMENT	06/15/2004	257	100 000			257	247	257	SL		5 000	
OFFICE EQUIPMENT	09/15/2004	420	100 000			420	385	420	SL		5 000	
Less Retired Assets												
Subtotals												
Listed Property												
Less Retired Assets												
Subtotals												
TOTALS												
AMORTIZATION												
Asset description	Date placed in service	Cost or basis	Ending Accumulated amortization		Code	Life	Current-year amortization					
TOTALS												

*Assets Retired
JSA
9X9024 1 000

2009

Description of Property

[illegible]

AMORTIZATION

AMORTIZATION		Date placed in service	Cost or basis					Accumulated amortization	Ending accumulated amortization	Code	Life	Current-year amortization
Asset description												
TOTALS												

*Assets Retired
JSA
9X9024 1 000

DEPRECIATION

[illegible]

Asset description	Date placed in service	Cost or basis		Accumulated amortization	Ending accumulated amortization	Code	Life		Current-year amortization
TOTALS									

PAGE 31

DEPRECIATION

[illegible]

Listed Property

Less Retired Assets																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	</
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AMORTIZATION

[illegible]

FEDERAL FOOTNOTES

PART III 4A - YOUTH PROGRAMS, SCHOLARSHIPS AND CHARITIES
SWIM TEAN 3186 YOUTH PROGRAMS 1600 VARIOUS CHARITIES 1959
THANKSGIVING 1187

TOTAL 7932

FEDERAL FOOTNOTES

PART III C - COMMITTEES, ACTIVITIES AND OTHER RELATED BULLETINS &
NOTICES

	2976 OFFICERS BALL	5336 OFFICE EXPENSE	471 MEMORIAL
COMMITTEE 61	TOTAL		
8844			

FEDERAL FOOTNOTES

PART IX LINE 24F BANK CHARGES

5514 MISCELLANEOUS

3764

TRASH REMOVAL

1496 SUPPLIES

10701 JANITORIAL SERVICES

899 FUNDRAISING PAYOUT EXPENSES

19794 ENTERTAINMENT

3024 CASH (OVER) SHORT

271

TELEPHONE

1542 STATEMENT 1

PART III 4A

15,469 PART III 4B

10800 STATEMENT 2 PART III 4C

8844

6,912 TOTAL

47005