



See a Social Security Number? Say Something!  
Report Privacy Problems to <https://public.resource.org/privacy>  
Or call the IRS Identity Theft Hotline at 1-800-908-4490



**Return of Organization Exempt From Income Tax**

**2009**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

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

**A** For the **2009** calendar year, or tax year beginning **APR 1, 2009** and ending **MAR 31, 2010**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>BENEVOLENT &amp; PROTECTIVE ORDER OF ELKS #867</b> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>P. O. BOX 1749</b> City or town, state or country, and ZIP + 4 <b>WINCHESTER, VA 22604</b>	<b>D</b> Employer identification number <b>54-0202540</b>
	<b>F</b> Name and address of principal officer: <b>WAYNE GRAHAM</b> <b>SAME AS C ABOVE</b>	<b>E</b> Telephone number <b>540-662-8278</b>
	<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c) ( <b>8</b> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	<b>G</b> Gross receipts \$ <b>1,944,978.</b> <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number ▶ <b>1156</b>
	<b>J</b> Website: ▶ <b>WWW.WINCHESTERELKS.ORG</b>	<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ <b>L</b> Year of formation: <b>1903</b> <b>M</b> State of legal domicile: <b>VA</b>

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>SERVE THE PEOPLE AND COMMUNITIES THROUGH BENEVOLENT PROGRAMS.</b>		
	2 Check this box <input type="checkbox"/> 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	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of employees (Part V, line 2a)	5	13
	6 Total number of volunteers (estimate if necessary)	6	50
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	29,484.	31,648.
	9 Program service revenue (Part VIII, line 2g)		
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,137.	698.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	197,828.	230,534.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	228,449.	262,880.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	14,106.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	9,251.	11,151.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	166,181.	176,279.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	175,432.	201,536.
19 Revenue less expenses Subtract line 18 from line 12	53,017.	61,344.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 932,609.	End of Year 931,721.
	21 Total liabilities (Part X, line 26)	110,983.	50,695.
	22 Net assets or fund balances. Subtract line 21 from line 20	821,626.	881,026.

<b>Part II Signature Block</b>			
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	<i>Wayne Graham ER</i> Signature of officer	6-29-10 Date	
	WAYNE GRAHAM, EXALTED RULER Type or print name and title		
Paid Preparer's Use Only	Preparer's signature <i>Blair P. Dent CMA</i>	Date 06/29/10	Check if self-employed <input type="checkbox"/> Preparer's identifying number (see instructions)
	Firm's name (or yours if self-employed), address, and ZIP + 4 RUTHERFORD & JOHNSON, PC 116 MEDICAL CIRCLE WINCHESTER, VIRGINIA 22601		EIN ▶ Phone no. ▶ 540-662-7070

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

SCANNED AUG 2010

13

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission: SEE SCHEDULE O FOR CONTINUATION TO INCULCATE THE PRINCIPLES OF CHARITY, JUSTICE, BROTHERLY LOVE AND FIDELITY; TO RECOGNIZE A BELIEF IN GOD; TO PROMOTE THE WELFARE AND ENHANCE THE HAPPINESS OF ITS MEMBERS; TO QUICKEN THE SPIRIT OF AMERICAN PATRIOTISM; TO CULTIVATE GOOD FELLOWSHIP; TO PERPETUATE

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 [X] 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 [X] No If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) PRESERVE THE COUNTRY'S CHERISHED INSTITUTIONS, TRADITIONS AND VALUES; RESPECT OUR NEIGHBORS AND CONSTANTLY SEEK TO PROMOTE THEIR WELL BEING; LOVE AND ENJOY LIFE AND BELIEVE THIS ENJOYMENT IS RECEIVED BY SHARING IT WITH FAMILY, FRIENDS AND ALL WE MEET.

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

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

4d Other program services. (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses \$

**BENEVOLENT & PROTECTIVE ORDER OF**

**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)? <i>If "Yes," complete Schedule A</i>		<b>X</b>
2	Is the organization required to complete Schedule B, Schedule of Contributors?		<b>X</b>
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		<b>X</b>
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>		
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? <i>If "Yes," complete Schedule D, Part I</i>		<b>X</b>
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		<b>X</b>
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		<b>X</b>
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? <i>If "Yes," complete Schedule D, Part IV</i>		<b>X</b>
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		<b>X</b>
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	<b>X</b>	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
	• 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? <i>If "Yes," complete Schedule D, Part VII.</i>		
	• 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? <i>If "Yes," complete Schedule D, Part VIII</i>		
	• 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? <i>If "Yes," complete Schedule D, Part IX.</i>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
	• 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? <i>If "Yes," complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>		<b>X</b>
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	<b>X</b>	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		<b>X</b>
14a	Did the organization maintain an office, employees, or agents outside of the United States?		<b>X</b>
14b	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? <i>If "Yes," complete Schedule F, Part I</i>		<b>X</b>
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? <i>If "Yes," complete Schedule F, Part II</i>		<b>X</b>
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? <i>If "Yes," complete Schedule F, Part III</i>		<b>X</b>
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? <i>If "Yes," complete Schedule G, Part I</i>		<b>X</b>
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		<b>X</b>
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<b>X</b>	
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		<b>X</b>

**BENEVOLENT & PROTECTIVE ORDER OF**

Form 990 (2009)

**ELKS #867**

54-0202540 Page 4

**Part IV Checklist of Required Schedules** *(continued)*

	Yes	No
<b>21</b> 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>	<b>X</b>	
<b>22</b> 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>		<b>X</b>
<b>23</b> 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>		<b>X</b>
<b>24a</b> 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 line 25</i>		<b>X</b>
<b>24b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
<b>24c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
<b>24d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
<b>25a</b> <b>Section 501(c)(3) and 501(c)(4) organizations.</b> 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>		
<b>25b</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>		
<b>26</b> 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>		<b>X</b>
<b>27</b> 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>		<b>X</b>
<b>28</b> 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).		
<b>28a</b> A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>28b</b> A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		<b>X</b>
<b>28c</b> 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>		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		<b>X</b>
<b>32</b> 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>		<b>X</b>
<b>33</b> 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>		<b>X</b>
<b>34</b> 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>		<b>X</b>
<b>35</b> 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>		<b>X</b>
<b>36</b> <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
<b>37</b> 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>		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?		<b>X</b>

**Note.** All Form 990 filers are required to complete Schedule O.

Form 990 (2009)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	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 0		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
	1c		
<b>2a</b>	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 13		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)		X
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
	3b		
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</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		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
	5b		X
<b>c</b>	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		
<b>6a</b>	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?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
	6b		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	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?		X
	7a		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
	7b		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
	7c		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
<b>e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
	7e		
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
	7f		
<b>g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
	7g		
<b>h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
	7h		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> 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		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the organization make any taxable distributions under section 4966?		
	9a		
<b>b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
	9b		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
	10a		
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
	10b		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders		
	11a		
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
	11b		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
	12a		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
	12b		

**BENEVOLENT & PROTECTIVE ORDER OF**

Form 990 (2009)

**ELKS #867**

**54-0202540 Page 6**

**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
<b>1a</b>	Enter the number of voting members of the governing body	15	
<b>1b</b>	Enter the number of voting members that are independent	15	
<b>2</b>	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?	X	
<b>3</b>	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?		X
<b>4</b>	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a material diversion of the organization's assets?		X
<b>6</b>	Does the organization have members or stockholders?		X
<b>7a</b>	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		X
<b>7b</b>	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>8a</b>	a The governing body?	X	
<b>8b</b>	b Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	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		X

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

		Yes	No
<b>10a</b>	Does the organization have local chapters, branches, or affiliates?		X
<b>10b</b>	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?		
<b>11</b>	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
<b>11A</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
<b>12a</b>	Does the organization have a written conflict of interest policy? If "No," go to line 13		X
<b>12b</b>	b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
<b>12c</b>	c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		
<b>13</b>	Does the organization have a written whistleblower policy?		X
<b>14</b>	Does the organization have a written document retention and destruction policy?		X
<b>15</b>	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?		
<b>15a</b>	a The organization's CEO, Executive Director, or top management official		X
<b>15b</b>	b Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions)		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
<b>16b</b>	b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed ► NONE
- 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: ►  
THE ORGANIZATION - 540-662-8278  
P. O. BOX 1749, WINCHESTER, VA 22604

Form **990** (2009)

BENEVOLENT & PROTECTIVE ORDER OF

Form 990 (2009)

ELKS #867

54-0202540 Page 7

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization'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 employee."
- 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)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
WAYNE GRAHAM EXALTED RULER	5.00	X						0.	0.	0.
LESLIE PAYNE ESTEEMED LEADING KNIGHT	5.00	X						0.	0.	0.
JAMES PAYNE ESTEEMED LOYAL KNIGHT	5.00	X						0.	0.	0.
LEWIS (ED) ZIRKLE ESTEEMED LECTURING KNIGHT	5.00	X						0.	0.	0.
ALLAN PETERS SECRETARY	5.00	X						0.	0.	1,296.
ED NORRIS TREASURER	5.00	X						0.	0.	648.
GENE MCDANIEL TILER	5.00	X						0.	0.	0.
CHARLES FISKE 5-YEAR TRUSTEE	5.00	X						0.	0.	0.
LEWIS (LOUIS) STROTHER 4 YEAR TRUSTEE	5.00	X						0.	0.	0.
BARBARA LILLY 3 YEAR TRUSTEE	5.00	X						0.	0.	0.
MARGARET (KITTY) SANDY 2 YEAR TRUSTEE	5.00	X						0.	0.	0.
RAYMOND (BUZZ) SANDY 1 YEAR TRUSTEE	5.00	X						0.	0.	0.
JOHN ROSENBERGER ESQUIRE	5.00	X						0.	0.	0.
MARY NESCHKE CHAPLAIN	5.00	X						0.	0.	0.
JAMES VENABLE INNER GUARD	5.00	X						0.	0.	0.





**BENEVOLENT & PROTECTIVE ORDER OF  
ELKS #867**

Form 990 (2009)

54-0202540 Page 9

<b>Part VIII Statement of Revenue</b>		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
<b>Contributions, gifts, grants and other similar amounts</b>	1 a Federated campaigns	1a				
	b Membership dues	1b	31,648.			
	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 \$					
	<b>h Total. Add lines 1a-1f</b>		<b>31,648.</b>			
<b>Program Service Revenue</b>	Business Code					
	2 a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
<b>g Total. Add lines 2a-2f</b>						
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		698.		698.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross Rents	(i) Real				
		(ii) Personal				
		b Less: rental expenses				
		c Rental income or (loss)				
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b Less: cost or other basis and sales expenses				
		c Gain or (loss)				
	d Net gain or (loss)					
	8 a 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						
9 a Gross income from gaming activities See Part IV, line 19	a	1706500.				
	b Less: direct expenses	b	1496747.			
	c Net income or (loss) from gaming activities		209,753.	209,753.		
10 a Gross sales of inventory, less returns and allowances	a	169,705.				
	b Less: cost of goods sold	b	185,351.			
	c Net income or (loss) from sales of inventory		<15,646.>		<15,646.>	
Miscellaneous Revenue		Business Code				
11 a <b>EVENT INCOME</b>		624110	36,427.	36,427.		
b						
c						
d All other revenue						
e <b>Total. Add lines 11a-11d</b>			36,427.			
<b>12 Total revenue. See instructions.</b>			262,880.	246,180.	0. <14,948.>	

**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	14,106.			
2 Grants and other assistance to individuals in the U S See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members	11,151.			
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	3,245.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	10,520.			
14 Information technology				
15 Royalties				
16 Occupancy	59,491.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,038.			
20 Interest	5,361.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	26,181.			
23 Insurance	29,802.			
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 <b>EVENT EXPENSE</b>	23,687.			
b <b>SUPPLIES</b>	7,990.			
c <b>MISCELLANEOUS</b>	6,649.			
d <b>TAXES AND LICENSES</b>	1,315.			
e				
f All other expenses				
25 <b>Total functional expenses.</b> Add lines 1 through 24f	201,536.			
26 <b>Joint costs.</b> Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

**BENEVOLENT & PROTECTIVE ORDER OF  
ELKS #867**

Form 990 (2009)

54-0202540 Page 11

**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1 Cash - non-interest-bearing	86,701.	1	79,388.	
	2 Savings and temporary cash investments	73,148.	2	80,737.	
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net		4		
	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	4,500.	8	8,900.	
	9 Prepaid expenses and deferred charges		9		
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a 1,283,733.			
	b Less: accumulated depreciation	10b 521,037.	768,260.	10c	762,696.
	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 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)		932,609.	16	931,721.	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	3,077.	17	3,880.	
	18 Grants payable		18		
	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	107,906.	23	46,815.	
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities. Complete Part X of Schedule D		25		
	26 <b>Total liabilities.</b> Add lines 17 through 25		110,983.	26	50,695.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	27 Unrestricted net assets	821,626.	27	881,026.	
	28 Temporarily restricted net assets		28		
	29 Permanently restricted net assets		29		
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	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 <b>Total net assets or fund balances</b>	821,626.	33	881,026.	
34 <b>Total liabilities and net assets/fund balances</b>		932,609.	34	931,721.	

Form 990 (2009)

**Part XI Financial Statements and Reporting**

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

	Yes	No
2a	X	
2b		X
2c		X
3a		X
3b		

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 **BENEVOLENT & PROTECTIVE ORDER OF ELKS #867**

Employer identification number  
**54-0202540**

**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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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?		<input type="checkbox"/> Yes <input type="checkbox"/> 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 Tax 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 section 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 ▶ \$ \_\_\_\_\_

**BENEVOLENT & PROTECTIVE ORDER OF**

**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 |
|--|--------|
| <b>c</b> Beginning balance             | 1c     |
| <b>d</b> Additions during the year     | 1d     |
| <b>e</b> Distributions during the year | 1e     |
| <b>f</b> 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 the 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
<b>1a</b> Beginning of year balance					
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs					
<b>f</b> Administrative expenses					
<b>g</b> 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

	Yes	No
(i) unrelated organizations	3a(i)	
(ii) related organizations	3a(ii)	
<b>b</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
<b>1a</b> Land		224,872.		224,872.
<b>b</b> Buildings		912,453.	395,108.	517,345.
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		146,408.	125,929.	20,479.
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				762,696.

BENEVOLENT & PROTECTIVE ORDER OF

Schedule D (Form 990) 2009

ELKS #867

54-0202540 Page 3

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

Table with 3 columns: (a) Description of security or category, (b) Book value, (c) Method of valuation. Rows include Financial derivatives, Closely-held equity interests, and Other.

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

Table with 3 columns: (a) Description of investment type, (b) Book value, (c) Method of valuation.

Part IX Other Assets. See Form 990, Part X, line 15.

Table with 2 columns: (a) Description, (b) Book value.

Part X Other Liabilities. See Form 990, Part X, line 25.

Table with 2 columns: (a) Description of liability, (b) Amount. Row 1 includes Federal income taxes.

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







**BENEVOLENT & PROTECTIVE ORDER OF**

Schedule G (Form 990 or 990-EZ) 2009

**ELKS #867**

54-0202540 Page 2

**Part II Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts			
	2	Less: Charitable contributions			
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses			
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
	11	Net income summary. Combine line 3, column (d), and line 10			

**Part III Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		1,676,596.
Direct Expenses	2	Cash prizes		5,602.	1,461,632.
	3	Noncash prizes		4,108.	4,108.
	4	Rent/facility costs			
	5	Other direct expenses		31,008.	31,008.
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				( 1,496,748 )
8	Net gaming income summary. Combine line 1, column (d), and line 7				209,753.

9 Enter the state(s) in which the organization operates gaming activities: VA

a Is the organization licensed to operate gaming activities in each of these states?

b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

b If "Yes," explain.

11 Does the organization operate gaming activities with nonmembers?

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

	Yes	No
9a	X	
10a		X
11		X
12		X

BENEVOLENT & PROTECTIVE ORDER OF

Schedule G (Form 990 or 990-EZ) 2009

ELKS #867

54-0202540 Page 3

13 Indicate the percentage of gaming activity operated in.

a The organization's facility

13a 100.00 %

b An outside facility

13b .00 %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ► OFFICERS OF THE ORGANIZATION

Address ► P.O. BOX 1749 - WINCHESTER, VA 22604

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?

15a

X

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ► \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party:

Name ► \_\_\_\_\_

Address ► \_\_\_\_\_

16 Gaming manager information:

Name ► DEBORAH STROTHER

Gaming manager compensation ► \$ 0.

Description of services provided ► \_\_\_\_\_

Director/officer

Employee

Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

17a

X

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ \_\_\_\_\_

Schedule G (Form 990 or 990-EZ) 2009



**BENEVOLENT & PROTECTIVE ORDER OF**

Schedule I (Form 990) 2009

**ELKS #867**

**54-0202540**

Page 2

**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

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

---



---



---



---



---



---



---



---



---



---

**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

**BENEVOLENT & PROTECTIVE ORDER OF  
ELKS #867**

Employer identification number

**54-0202540**

**FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:**

**ITSELF AS A FRATERNAL ORGANIZATION, AND TO PROVIDE FOR ITS GOVERNMENT,  
THE BENEVOLENT AND PROTECTIVE ORDER OF ELKS OF THE UNITED STATES OF  
AMERICA WILL SERVE THE PEOPLE AND COMMUNITIES THROUGH BENEVOLENT  
PROGRAMS, DEMONSTRATING THAT ELKS CARE AND ELKS SHARE.**

**FORM 990, PART VI, SECTION A, LINE 2: JIM AND LESLIE PAYNE, BOTH OFFICERS  
OF THE ORGANIZATION ARE MARRIED. MARGARET AND RAYMOND SANDY, BOTH OFFICERS  
OF THE ORGANIZATION ARE MARRIED.**

**FORM 990, PART VI, SECTION B, LINE 11: A DRAFT OF THE 990 IS PRESENTED TO  
THE BOARD AND LODGE AT A LODGE MEETING.**

**FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION'S GOVERNING  
DOCUMENTS AND FINANCIAL STATEMENST ARE AVAILABLE TO THE PUBLIC UPON  
REQUEST.**

**Elks Club of Winchester, Inc**  
**Depreciation Expense [Depreciation]**  
**GAAP**  
**For the Period April 1, 2009 to March 31, 2010**

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Acquisition Cost	Depr & AFYD This Period	YEAR TO DATE				
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	Ending Accum Depr
<i>Cost Center: 01 - Club</i>										
<i>Department: 01</i>										
<i>Asset Type: Furniture &amp; Fixtures</i>										
000060	Ice Machine									
	10/22/2007	SL100FM	7 0	3,000.00	428.57	642.86	428.57	0 00	0.00	1,071.43
000070	Kitchen Equipment									
	01/14/2008	SL100FM	7 0	1,831.00	261.57	326.96	261.57	0 00	0.00	588.53
000080	Safe									
	01/31/2008	SL100FM	7 0	1,734.00	247.71	309.64	247.71	0.00	0.00	557.35
000100	Toaster									
	11/17/2008	SL100FM	7 0	29.99	4.28	1.79	4.28	0 00	0.00	6.07
000110	Buffer									
	11/24/2008	SL100FM	7 0	986.50	140.93	58.72	140.93	0 00	0.00	199.65
000120	Beer Glass Cooler									
	01/05/2009	SL100FM	7 0	1,000.00	142.86	35.71	142.86	0 00	0.00	178.57
000130	Beer Glass Cooler									
	01/19/2009	SL100FM	7 0	968.75	138.39	34.60	138.39	0 00	0.00	172.99
000140	Tables									
	02/02/2009	SL100FM	7 0	299.94	42.85	7.14	42.85	0.00	0.00	49.99
01000001	Furniture and Fixtures									
	06/30/1991	SL100MHM	10 0	98,752.00	0 00	96,751.40	0 00	0 00	0 00	96,751.40
01000002	Computer									
	04/01/1992	SL100MHM	5 0	5,043.00	0 00	5,043.00	0 00	0 00	0 00	5,043.00
01000003	Riding Mower									
	04/01/1992	SL100MHM	5 0	1,334.00	0 00	1,334.00	0.00	0.00	0 00	1,334.00
01000004	Electric Sign									
	04/01/1992	SL100MHM	10 0	4,763.00	0 00	4,762.70	0 00	0 00	0 00	4,762.70
01010001	Pop Corn Machines									
	09/01/1994	SL100MHM	7 0	4,281.90	0 00	4,281.90	0 00	0.00	0 00	4,281.90
01010002	Pop Corn Machine									
	09/01/1994	SL100MHM	7 0	2,292.00	0 00	2,292.00	0 00	0.00	0 00	2,292.00
01010003	Steamer									
	02/15/2004	SL100FM	7 0	7,933.00	1,133.29	5,855.33	1,133.29	0.00	0 00	6,988.62
01010005	55" HDTV									
	06/05/2005	SL100FM	7 0	1,499.99	214.28	821.41	214.28	0 00	0.00	1,035.69
01010006	Security Cameras									
	05/25/2009	SL100FM	7 0	756.79	99.10	0 00	99.10	0 00	0.00	99.10
01010007	Sandwich Prep Station									
	07/01/2009	SL100FM	7 0	2,705.23	289.85	0 00	289.85	0 00	0.00	289.85
01010008	Beer Cooler									
	09/28/2009	SL100FM	7 0	2,352.00	196.00	0 00	196.00	0.00	0 00	196.00
01010009	Half of purchase price for new telephone system									
	02/01/2010	SL100FM	7 0	2,347.00	0.00	0 00	0 00	0 00	0 00	0 00
01010010	Beer Cooler									
	03/08/2010	SL100FM	7 0	2,497.95	29.74	0.00	29.74	0.00	0.00	29.74
<i>Subtotal Furniture &amp; Fixtures (21)</i>				146,408.04	3,369.42	122,559.16	3,369.42	0.00	0 00	125,928.58
<i>Subtotal. 01 (21)</i>				146,408.04	3,369.42	122,559.16	3,369.42	0.00	0 00	125,928.58
<i>Subtotal: 01 - Club (21)</i>				146,408.04	3,369.42	122,559.16	3,369.42	0.00	0 00	125,928.58
<i>Cost Center 02 - Lodge</i>										
<i>Department: 02</i>										
<i>Asset Type: Building &amp; Improvements</i>										
000020	New Patio									
	10/01/2000	SL100FM	40 0	2,481.23	62.03	527.26	62.03	0 00	0 00	589.29
000090	Trane Gas Furnace, Evaporator Coil, and Honeywell Air Cleaner									



Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Acquisition Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr		
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A			
<i>Cost Center: 02 - Lodge</i>											
<i>Department: 02</i>											
<i>Asset Type: Building &amp; Improvements</i>											
	05/13/2008	SL100FM	40 0	11,541 17	288 53	264 49	288 53	0 00	0 00	553.02	
02000001	Building and Improvements										
	06/30/1991	SL100MHM	40 0	780,213 00	19,505.34	346,219.39	19,505.34	0.00	0.00	365,724 73	
02000002	Improvements										
	04/01/1992	SL100MHM	40 0	22,603 00	565 08	9,606.31	565 08	0 00	0 00	10,171.39	
02010001	Improvements										
	09/30/1993	SL100MHM	40 0	13,818 65	345.47	5,354.78	345 47	0 00	0 00	5,700 25	
02010002	Air Cleaning System										
	01/01/1994	SL100MHM	40 0	7,380 00	184 50	2,813 63	184.50	0 00	0 00	2,998 13	
02010003	Awning										
	12/01/1993	SL100MHM	40 0	2,581.00	64 53	989 46	64 53	0 00	0 00	1,053.99	
02020001	Building Cons Elec										
	09/01/1994	SL100MHM	40 0	1,590.50	39 76	579 83	39.76	0 00	0.00	619.59	
02020002	Carpet										
	09/01/1994	SL100MHM	40 0	3,100 00	77 50	1,130.21	77 50	0 00	0 00	1,207 71	
02020003	Parking Lot										
	09/01/1994	SL100MHM	40 0	12,000 00	300 00	4,375 00	300 00	0.00	0.00	4,675 00	
02020004	Parking Lot										
	07/03/2006	SL100FM	40 0	6,352 31	158 81	436.73	158 81	0 00	0 00	595 54	
02020005	Construction in Progress-Shelter (not in service until 4/1/09)										
	04/01/2008	None	40 0	29,388 49	0.00	0.00	0 00	0 00	0 00	0 00	
02020006	Construction in Progress-shelter										
	04/01/2007	None	40 0	9,445 24	0.00	0 00	0 00	0.00	0 00	0.00	
02020007	Shelter										
	04/01/2009	SL100FM	40 0	48,791 82	1,219.80	0 00	1,219 80	0.00	0 00	1,219.80	
Less Disposals	Adjustment to eliminate cost values of disposed assets										
	-38,833 73										
<i>Subtotal Building &amp; Improvements (15)</i>					<u>912,452.68</u>	<u>22,811 35</u>	<u>372,297 09</u>	<u>22,811 35</u>	<u>0.00</u>	<u>0 00</u>	<u>395,108 44</u>
<i>Asset Type Land</i>											
02000000	Land										
	06/30/1991	None	0 0	224,872.00	0 00	0.00	0.00	0 00	0 00	0 00	
<i>Subtotal: Land (1)</i>					<u>224,872 00</u>	<u>0 00</u>	<u>0 00</u>	<u>0 00</u>	<u>0.00</u>	<u>0 00</u>	<u>0 00</u>
<i>Subtotal 02 (16)</i>					<u>1,137,324 68</u>	<u>22,811.35</u>	<u>372,297 09</u>	<u>22,811.35</u>	<u>0 00</u>	<u>0 00</u>	<u>395,108.44</u>
<i>Subtotal 02 - Lodge (16)</i>					<u>1,137,324.68</u>	<u>22,811.35</u>	<u>372,297 09</u>	<u>22,811.35</u>	<u>0 00</u>	<u>0 00</u>	<u>395,108 44</u>
<i>Grand Total</i>					<u>1,283,732.72</u>	<u>26,180.77</u>	<u>494,856 25</u>	<u>26,180 77</u>	<u>0 00</u>	<u>0.00</u>	<u>521,037.02</u>

Depreciation and Amortization 990EZ (Including Information on Listed Property)

Department of the Treasury Internal Revenue Service (99)

See separate instructions.

Attach to your tax return.

Attachment Sequence No 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

FORM 990-EZ PAGE 1

54-0202540

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

Form section 1: Lines 1-13. Includes instructions for maximum amount, total cost, threshold cost, reduction in limitation, and dollar limitation.

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

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

Form section 2: Lines 14-16. Includes instructions for special depreciation allowance, section 168(f)(1) election, and other depreciation.

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

Section A

Form section 3: Lines 17-18. Includes instructions for MACRS deductions and electing to group assets.

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, residential rental property, and nonresidential real property.

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 12-year and 40-year class life.

Part IV Summary (See instructions.)

Form section 4: Lines 21-23. Includes instructions for listed property, total amounts, and section 263A costs.

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)**

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use **25**

**26** Property used more than 50% in a qualified business use:

	%

**27** Property used 50% or less in a qualified business use:

	%	S/L -

**28** Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1 **28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 **29**

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles)												
<b>31</b> Total commuting miles driven during the year												
<b>32</b> Total other personal (noncommuting) miles driven												
<b>33</b> Total miles driven during the year Add lines 30 through 32												
<b>34</b> Was the vehicle available for personal use during off-duty hours?												
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person?												
<b>36</b> Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	------------------------------------	------------------------------	------------------------	---	--------------------------------------

**42** Amortization of costs that begins during your 2009 tax year:



**43** Amortization of costs that began before your 2009 tax year **43**

**44** Total. Add amounts in column (f) See the instructions for where to report **44**

**Depreciation and Amortization 990**  
 (Including Information on Listed Property)

OMB No 1545-0172

**2009**

Attachment  
 Sequence No 67

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

Name(s) shown on return: **BENEVOLENT & PROTECTIVE ORDER OF ELKS #867**  
 Business or activity to which this form relates: **FORM 990 PAGE 10**  
 Identifying number: **54-0202540**

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	250,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	800,000.
4	Reduction in limitation Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	26,181.

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

**Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System**

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

**Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System**

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

**Part IV Summary (See instructions )**

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	26,181.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**BENEVOLENT & PROTECTIVE ORDER OF  
ELKS #867**

Form 4562 (2009)

54-0202540 Page 2

**Part V** **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles)**

<b>24a</b> Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No				<b>24b</b> If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
<b>25</b> Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							<b>25</b>	
<b>26</b> Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
<b>27</b> Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
<b>28</b> Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							<b>28</b>	
<b>29</b> Add amounts in column (i), line 26. Enter here and on line 7, page 1								<b>29</b>

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<b>Yes</b>	<b>No</b>
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
<b>39</b> Do you treat all use of vehicles by employees as personal use?		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
<b>42</b> Amortization of costs that begins during your 2009 tax year:					
<b>43</b> Amortization of costs that began before your 2009 tax year					<b>43</b>
<b>44</b> Total. Add amounts in column (f). See the instructions for where to report					<b>44</b>