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Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Short Form
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)

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

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

OMB No 1545-1150

2009

Open to Public Inspection

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

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Termination
- ☐ Amended return
- ☐ Application pending

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

C
COEUR D'ALENE ELKS, LODGE NUMBER 1254
1170 W PRAIRIE AVE
COEUR D'ALENE, ID 83815-8780

D **Employer identification number** 82-0098650

E Telephone number (208) 772-4049

F Group Exemption Number ► 1156

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

G Accounting method. ☐ Cash ☒ Accrual Other (specify) ►

H Check ► ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I **Website:** ► N/A

J Tax-exempt status (check only one) – ☒ 501(c) (8) ◄ (insert no) ☐ 4947(a)(1) or ☐ 527

K Check ► ☐ if the organization is not a section 509(a)(3) supporting organization **and** its gross receipts are normally **not** more than $25,000 A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts, if $500,000 or more, file Form 990 instead of Form 990-EZ ► $ 231,614.

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

REVENUE	1	Contributions, gifts, grants, and similar amounts received		1	6,587.
	2	Program service revenue including government fees and contracts		2	41,695.
	3	Membership dues and assessments		3	43,823.
	4	Investment income		4	658.
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract ln 5b from ln 5a)		5c	
	6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► ☐			
	a	Gross revenue (not including $ _____ of contributions reported on line 1)	6a		
	b	Less direct expenses other than fundraising expenses	6b		
	c	Net income or (loss) from special events and activities (Subtract line 6b from line 6a)		6c	
	7a	Gross sales of inventory, less returns and allowances	7a	138,851.	
	b	Less cost of goods sold	7b	95,930.	
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	42,921.
	8	Other revenue (describe ► _____)		8	
	9	**Total revenue** Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		► 9	135,684.
EXPENSES	10	Grants and similar amounts paid (attach schedule) SEE STATEMENT 1		10	3,392.
	11	Benefits paid to or for members		11	
	12	Salaries, other compensation, and employee benefits		12	21,403.
	13	Professional fees and other payments to independent contractors		13	14,710.
	14	Occupancy, rent, utilities, and maintenance		14	21,806.
	15	Printing, publications, postage, and shipping		15	4,608.
	16	Other expenses (describe ► SEE STATEMENT 2)		16	62,732.
	17	**Total expenses.** Add lines 10 through 16		► 17	128,651.
NET ASSETS	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	7,033.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	456,243.
	20	Other changes in net assets or fund balances (attach explanation)		20	
	21	Net assets or fund balances at end of year Combine lines 18 through 20		► 21	463,276.

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

(See the instructions for Part II)

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	101,201.	22	105,885.
23	Land and buildings	382,528.	23	373,031.
24	Other assets (describe ► SEE STATEMENT 3)	32,900.	24	40,293.
25	**Total assets**	516,629.	25	519,209.
26	**Total liabilities** (describe ► SEE STATEMENT 4)	60,386.	26	55,933.
27	**Net assets or fund balances** (line 27 of column (B) **must** agree with line 21)	456,243.	27	463,276.

BAA **For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.** Form **990-EZ** (2009)

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Part III Statement of Program Service Accomplishments (See the instructions.)

What is the organization's primary exempt purpose? FRATERNAL

Describe what was achieved in carrying out the organization's exempt purposes In a clear and concise manner, describe the services provided, the number of persons benefited, or other relevant information for each program title

Expenses (Required for section 501(c)(3) and (4) organizations and section 4947(a)(1) trusts; optional for others)

28 OPERATES UNDER THE LODGE SYSTEM FOR THE EXCLUSIVE BENEFIT OF ITS MEMBERS.

(Grants $) If this amount includes foreign grants, check here ► ☐ 28a

29

(Grants $) If this amount includes foreign grants, check here ► ☐ 29a

30

(Grants $) If this amount includes foreign grants, check here ► ☐ 30a

31 Other program services (attach schedule)

(Grants $) If this amount includes foreign grants, check here ► ☐ 31a

32 **Total program service expenses** (add lines 28a through 31a) ► 32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated. (See the instrs)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
SEE STATEMENT 5		1,819.	0.	0.

Part V Other Information (Note the statement requirements in the instrs for Part V.) SEE STATEMENT 6

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity	33		X
34	Were any changes made to the organizing or governing documents? If 'Yes,' attach a conformed copy of the changes	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but **not** reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T			
a	Did the organization have unrelated business gross income of $1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If 'Yes,' has it filed a tax return on **Form 990-T** for this year?	35b		
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If 'Yes,' complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions ► 37a 0.			
b	Did the organization file **Form 1120-POL** for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee **or** were any such loans made in a prior year and still outstanding at the end of the period covered by this return?	38a		X
b	If 'Yes,' complete Schedule L, Part II and enter the total amount involved 38b N/A			
39	Section 501(c)(7) organizations Enter			
a	Initiation fees and capital contributions included on line 9 39a N/A			
b	Gross receipts, included on line 9, for public use of club facilities 39b N/A			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► N/A, section 4912 ► N/A, section 4955 ► N/A			
b	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I	40b		
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ► 0.			
d	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax on line 40c reimbursed by the organization ► 0.			
e	All organizations At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If 'Yes,' complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed ► NONE			

42a The organization's books are in care of ► CHANELL QUELLETTE Telephone no ► (208) 772-4049

Located at ► 1170 W PRAIRIE COEUR D'ALENE ID ZIP + 4 ► 83815

			Yes	No
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If 'Yes,' enter the name of the foreign country ►	42b		X
	See the instructions for exceptions and filing requirements for **Form TD F 90-22.1, Report of a Foreign Bank and Financial Accounts**			
c	At any time during the calendar year, did the organization maintain an office outside of the U.S ? If 'Yes,' enter the name of the foreign country ►	42c		X

43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of **Form 1041** – Check here ► ☐ N/A and enter the amount of tax-exempt interest received or accrued during the tax year ► 43 N/A

			Yes	No
44	Did the organization maintain any donor advised funds? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44		X
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	45		X

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

		Yes	No
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		
47	Did the organization engage in lobbying activities? If 'Yes,' complete Schedule C, Part II		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		
49a	Did the organization make any transfers to an exempt non-charitable related organization?		
b	If 'Yes,' was the related organization a section 527 organization?		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization If there is none, enter 'None '

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over $100,000 ►

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

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000 ►

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

Sign Here

► Signature of officer Deborah Nadrchal Date July 29, 2010

► Deborah Nadrchal - Lodge Secretary
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ►	Donna M. Swann CPA	Date 7/28/10	Check if self-employed ► ☐
			Preparer's Identifying Number (See instructions) P00633928
Firm's name (or yours if self employed), address, and ZIP + 4 ►	CLARK, ANDERSON, MCNELIS & CO., P.A. 560 W CANFIELD AVE # 100 COEUR D ALENE, ID 83815-7892		EIN ► 82-0403050 Phone no ► (208) 772-6460

May the IRS discuss this return with the preparer shown above? See instructions ► ☒ Yes ☐ No

STATEMENT 1
FORM 990-EZ, PART I, LINE 10
GRANTS AND SIMILAR AMOUNTS PAID

DONEE'S NAME:	MISC CHARITIES AND SCHOLARSHIPS	
CASH AMOUNT GIVEN:		$ 3,392.

STATEMENT 2
FORM 990-EZ, PART I, LINE 16
OTHER EXPENSES

AMORTIZATION	$	62.
BANK CHARGES		1,124.
BUILDING ASSOC		250.
CONFERENCES, CONVENTIONS, AND MEETINGS		1,898.
DEPRECIATION		14,145.
DUES & SUBSCRIPTIONS		215.
ESCROW FEES		105.
FUNDRAISING		3,589.
GRAND LODGE PAYMENTS & SUPPLY		9,516.
INSURANCE		4,241.
INTEREST		1,455.
LAUNDRY		2,205.
LOUNGE COSTS		338.
MISC EXPENSES		1,065.
OFFICE EXPENSES		1,650.
RV PARK		1,830.
SUPPLIES		10,783.
TAXES & LICENSES		1,052.
TELEPHONE		2,154.
TRAVEL		416.
YOUTH ACTIVITIES		4,639.
TOTAL	$	62,732.

STATEMENT 3
FORM 990-EZ, PART II, LINE 24
OTHER ASSETS

	BEGINNING	ENDING
INTANGIBLE ASSETS	$ 700.	$ 638.
INVENTORIES	4,000.	2,960.
MACHINERY AND EQUIPMENT	28,189.	36,691.
WORKERS' COMP DEPOSIT	11.	4.
TOTAL	$ 32,900.	$ 40,293.

STATEMENT 4
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	BEGINNING	ENDING
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	$ 3,126.	$ 5,263.
CLEANING DEPOSITS	0.	600.
DEFERRED REVENUE	27,999.	25,409.

STATEMENT 4 (CONTINUED)
FORM 990-EZ, PART II, LINE 26
TOTAL LIABILITIES

	BEGINNING	ENDING
GRANTS PAYABLE	$ 0.	$ 1,381.
SECURED MORTGAGES AND NOTES PAYABLE	29,261.	23,280.
TOTAL	$ 60,386.	$ 55,933.

STATEMENT 5
FORM 990-EZ, PART IV
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPEN-SATION	CONTRI-BUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
FRANK REID II 11732 N KENSINGTON AVE HAYDEN LAKE, ID 83835	CHAPLAIN 5.00	$ 0.	$ 0.	$ 0.
RICK ALEXANDER SR 1299 E CACTUS AVE POST FALLS, ID 83854	LOYAL KNGHT 5.00	0.	0.	0.
FRANK TURNER 4256 S BRENTWOOD COEUR D'ALENE, ID 83814	LEADING KNIGHT 5.00	0.	0.	0.
MIKE MUNSEY 5732 N PLEASANT WAY COEUR D'ALENE, ID 83815	LECTURING KNGHT 5.00	0.	0.	0.
JAMES KNIGHT 6812 N CALISPEL DR COEUR D'ALENE, ID 83815	ESQUIRE 5.00	0.	0.	0.
DEBORAH NADRCHAL 2827 N CARRIAGE CT COEUR D'ALENE, ID 83815	SECRETARY 27.00	1,619.	0.	0.
RICHARD GARDNER 5928 N PARKWOOD CIR COEUR D'ALENE, ID 83815	TRUSTEE CHRMN 5.00	0.	0.	0.
GARY OLSON 11231 N ROCKING RD HAYDEN, ID 83835	TREASURER 5.00	0.	0.	0.
BILL SAWYER 859 N MAPLE PL HAYDEN, ID 83835	3RD YR TRUSTEE 5.00	0.	0.	0.

STATEMENT 5 (CONTINUED)
FORM 990-EZ, PART IV
LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED	COMPENSATION	CONTRIBUTION TO EBP & DC	EXPENSE ACCOUNT/ OTHER
DAVE BRODE 955 E DEERHAVEN RD DALTON GARDENS, ID 83815	4TH YR TRUSTEE 5.00	$ 0.	$ 0.	$ 0.
RICK OLSON 36828 E HAYDEN LAKE RD HAYDEN LAKE, ID 83835	INNER GUARD 5.00	0.	0.	0.
PAT LABOLLE 6140 N SUNRISE TERRACE COEUR D'ALENE, ID 83815	TILER 5.00	0.	0.	0.
GARY VENTRESS PO BOX 771 SPIRIT LAKE, ID 83869	2ND YR TRUSTEE 5.00	0.	0.	0.
NANCY MJELDE 1773 W MARLBOROUGH AVE COEUR D'ALENE, ID 83815	SECRETARY 0	200.	0.	0.
RICHARD ALEXANDER JR 3325 E 22ND AVE POST FALLS, ID 83854	1ST YR TRUSTEE 5.00	0.	0.	0.
JAMES ABBOT 9865 N VALLEY WAY HAYDEN, ID 83835	EXALTED RULER 5.00	0.	0.	0.
	TOTAL	$ 1,819.	$ 0.	$ 0.

STATEMENT 6
FORM 990-EZ, PART V
REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? NO