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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

2009

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

A For the 2009 calendar year, or tax year beginning

04/01, 2009, and ending

03/31/2010

B Check if applicable		C Name of organization		D Employer identification number	
Address change		BENEVOLENT & PROTECTIVE ORDER OF ELKS 2230		99-0106373	
Name change		Number and street (or P O box, if mail is not delivered to street address)		Room/suite	E Telephone number
Initial return		P.O. BOX 1029			() -
Termination		City or town, state or country, and ZIP + 4			F Group Exemption Number . . . ► 1156
Amended return		KAILUA, HI 96734			
Application pending					

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

G Accounting method: Cash Accrual
Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) - 501(c)(8) ► (insert no.) 4947(a)(1) or 527H Check ► if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)

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 . . . ► \$ 93,136.

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	20,477.
	2 Program service revenue including government fees and contracts	2	23,328.
	3 Membership dues and assessments	3	6,506.
	4 Investment income	4	
	5 a 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 line 5b from line 5a)	5c	1,384.
	6 Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here . . . ► <input type="checkbox"/>	6a	41,441.
	a Gross revenue (not including \$ _____ of contributions reported on line 1)	6b	30,702.
c Net income or (loss) from special events and activities (Subtract line 6b from line 6a)	6c	10,739.	
7 a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c		
8 Other revenue (describe ►)	8		
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8	9	62,434.	
Expenses	10 Grants and similar amounts paid (attach schedule)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	6,240.
	13 Professional fees and other payments to independent contractors	13	1,990.
	14 Occupancy, rent, utilities, and maintenance	14	23,400.
	15 Printing, publications, postage, and shipping	15	4,007.
	16 Other expenses (describe ►)	16	31,073.
	17 Total expenses. Add lines 10 through 16	17	66,710.
Net Assets	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-4,276.
	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	179,734.
	20 Other changes in net assets or fund balances (attach explanation)	20	-3,062.
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	172,396.

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.

22	(See the instructions for Part II.)	(A) Beginning of year	(B) End of year
	Cash, savings, and investments	179,281.	174,781.
	Land and buildings	9,981.	8,289.
	Other assets (describe ►)	24	
	Total assets	189,262.	183,070.
	Total liabilities (describe ►)	9,528.	10,674.
	Net assets or fund balances (line 27 of column (B) must agree with line 21)	179,734.	172,396.

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

What is the organization's primary exempt purpose? FRATERNAL & CHARITABLE

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, and other relevant information for each program title.

Expenses

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

28 SUPPORT OF LOCAL COMMUNITIES YOUTH PROGRAMS & AMERICANISM

(Grants \$

) If this amount includes foreign grants, check here ►

28a**29 SUPPORT OF LOCAL NEEDY PROGRAMS**

(Grants \$

) If this amount includes foreign grants, check here ►

29a**30 SUPPORT OF NATIONAL ELKS PROGRAM**

(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 instructions for Part IV)

(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 & deferred compensation	(e) Expense account and other allowances
ATTACHMENT 7		6,240.	-0-	-0-

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

	Yes	No
33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity	33	X
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	X
35 If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T.		
a Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a	X
b If "Yes," has it filed a tax return on Form 990-T for this year?	35b	X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N.	36	X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a		
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	
39 Section 501(c)(7) organizations Enter:	39a	
a Initiation fees and capital contributions included on line 9	39b	
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ► _____ ; section 4912 ► _____ , section 4955 ► _____		
b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
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		
41 List the states with which a copy of this return is filed. ► _____		
42a The organization's books are in care of ► COLETTE AOKI Telephone no. ► Located at ► 167 HAMAKUA DRIVE KAILUA, HI ZIP + 4 ► 96734		
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: ► _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of 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: ► _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here. ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ► 43		
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.

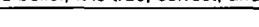
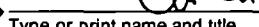
46	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	46	
48	Is the organization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

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 receiving over \$100,000. ►

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge		
	 	Date 7-7-10	
Paid Preparer's Use Only	Preparer's signature 	Date 8/25/10	Check if self- employed <input type="checkbox"/> Preparer's identifying number (See instructions) P00378659
	Firm's name (or yours if self-employed), address, and ZIP code 	EIN 99-0325705	Phone no. ► 808-942-7717

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

Form 990-EZ (2009)

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

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

► Attach to Form 990 or Form 990-EZ.

See separate Instructions.

Name of the organization

Employer identification number

BENEVOLENT & PROTECTIVE ORDER OF ELKS 2230

99-0106373

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a	<input type="checkbox"/> Mail solicitations	e	<input type="checkbox"/> Solicitation of non-government grants
b	<input type="checkbox"/> Internet and email solicitations	f	<input type="checkbox"/> Solicitation of government grants
c	<input type="checkbox"/> Phone solicitations	g	<input type="checkbox"/> Special fundraising events
d	<input type="checkbox"/> In-person solicitations		

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing.

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

Schedule G (Form 990 or 990-EZ) 2009

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 MAGIC SHOW (event type)	(b) Event #2 (event type)	(c) Other Events 0 (total number)	(d) Total events (add col. (a) through col. (c))
Revenue				
1 Gross receipts	41,441.			41,441.
2 Less. Charitable contributions				
3 Gross income (line 1 minus line 2)	41,441.			41,441.
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	30,702.			30,702.
10 Direct expense summary. Add lines 4 through 9 in column (d)				► (30,702)
11 Net income summary. Combine line 3, column (d), and line 10				► 10,739.

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))
Revenue					
1	Gross revenue				
Direct Expenses					
2	Cash prizes				
3	Noncash prizes				
4	Rent/facility costs				
5	Other direct expenses				
6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				► ()
8	Net gaming income summary. Combine line 1, column d, and line 7				►

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

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

b If "No" explain:

Yes No

9 a

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

b. If "Yes," explain:

10a

11 Does the organization operate gaming activities with nonmembers?

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?

11

13 Indicate the percentage of gaming activity operated in:

a The organization's facility 13a %

b An outside facility 13b %

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

Name ► _____

Address ► _____

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

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 ► _____

Gaming manager compensation ► \$ _____

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?

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 ► \$

17a

ATTACHMENT 1FORM 990EZ, PART I - INVESTMENT INCOME

<u>DESCRIPTION</u>	<u>AMOUNT</u>
OTHER INVESTMENTS	6,506.
TOTAL	<u>6,506.</u>

ATTACHMENT 2FORM 990EZ, PART I - SPECIAL EVENTS AND ACTIVITIES

<u>DESCRIPTION</u>	<u>GROSS REVENUE</u>	<u>DIRECT EXPENSES</u>	<u>NET INCOME</u>
MAGIC SHOW	41,441.	30,702.	10,739.
TOTALS	<u><u>41,441.</u></u>	<u><u>30,702.</u></u>	<u><u>10,739.</u></u>

ATTACHMENT 3FORM 990EZ, PART I - OTHER EXPENSES

SUPPLIES	3,029.
CONFERENCES, CONVENTIONS	3,957.
DEPRECIATION	2,344.
BANK CHARGES	289.
INSURANCE	1,274.
PER CAPITA	4,700.
UTILITIES	2,045.
CHARITABLE CONTRIBUTIONS	4,852.
LODGE ACTIVITIES	8,495.
MISCELLANEOUS	88.
TOTAL	<u>31,073.</u>

ATTACHMENT 4FORM 990EZ, PART I - OTHER CHANGES IN FUND BALANCESDECREASES IN FUND BALANCES

UNREALIZED LOSS FROM INVESTMENTS	3,062.
TOTAL	<u>3,062.</u>

ATTACHMENT 5FORM 990EZ, PART II - CASH, SAVINGS AND INVESTMENTS

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
CASH	43,285.	174,781.
SAVINGS	135,996.	
TOTALS	<u>179,281.</u>	<u>174,781.</u>

ATTACHMENT 6FORM 990EZ, PART II - TOTAL LIABILITIES

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
SUPPORT AND REVENUE FOR FUTURE PERIODS	9,528.	10,674.
TOTALS	9,528.	10,674.

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

ATTACHMENT 7

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION			COMPENSATION
COLETTE AOKI P.O. BOX 1029 KAILUA, HI 96734	SECRETARY	4,992.		
LOVEY KITT P.O. BOX 1029 KAILUA, HI 96734	TREASURER	1,248.		
CHESTER VIRCHINSKY P.O. BOX 1029 KAILUA, HI 96734	TRUSTEE			
TYRUS YOUNG P.O. BOX 1029 KAILUA, HI 96734	TRUSTEE			
GENE MINER P.O. BOX 1029 KAILUA, HI 96734	LEADING KNIGHT			
RONALD WEINBERG P.O. BOX 1029 KAILUA, HI 96734	TRUSTEE			
DAVID MITCHELL P.O. BOX 1029	LOYAL KNIGHT			

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

ATTACHMENT 7 (CONT'D)

NAME AND ADDRESS	TITLE AND AVERAGE HOURS PER WEEK DEVOTED TO POSITION			COMPENSATION
	TRUSTEE	TRUSTEE	EXALTED RULER	
KAILUA, HI 96734	GREG SYLVESTER P.O. BOX 1029 KAILUA, HI 96734	JOHN BROWN P.O. BOX 1029 KAILUA, HI 96734	JOHN NAGY P.O. BOX 1029 KAILUA, HI 96734	GRAND TOTALS <u>6240.</u>