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Short Form
Return of Organization Exempt From Income TaxUnder 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

April 1, 2009, and ending

May 31, 2010

B Check if applicable

- Address change
- Name change
- Initial return
- Terminated
- Amended return
- Application pending

Please use IRS label or print or type
See Specific Instructions

BPO Elk's 198 Parkersburg
PO Box 555
Parkersburg WV 26102-0555

C Name of organization
Number and street (or P O box, if mail is not delivered to street address) Room/suite
City or town state or country, and ZIP + 4

D Employer identification number
55-0122850
E Telephone number
304-428-6546
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) ►

I Website: ►

J Tax-exempt status (check only one) — 501(c) (3) (insert no) 4947(a)(1) or 527

H 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 ► \$

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

1	Contributions, gifts, grants, and similar amounts received	1	16577
2	Program service revenue including government fees and contracts	2	5548
3	Membership dues and assessments	3	11344
4	Investment income	4	
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 line 5b from line 5a)		
6	Special events and activities (complete applicable parts of Schedule G) If any amount is from gaming, check here ► <input checked="" type="checkbox"/>	5c	
a	Gross revenue (not including \$ of contributions reported on line 1)	6a	12689
b	Less: direct expenses other than fundraising expenses	6b	9630
c	Net income (loss) from special events and activities (Subtract line 6b from line 6a)		
7a	Gross sales of inventory, less returns and allowances	7a	46612
b	Less: cost of goods sold	7b	22896
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		
8	Other revenue (describe) See Attached		
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8		

10	Grants and similar amounts paid (attach schedule)	10	5198
11	Benefits paid to or for members	11	
12	Salaries, other compensation, and employee benefits	12	21121
13	Professional fees and other payments to independent contractors	13	
14	Occupancy, rent, utilities, and maintenance	14	12044
15	Printing, publications, postage, and shipping	15	
16	Other expenses (describe) See Attached	16	38119
17	Total expenses. Add lines 10 through 16	17	76482
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	18	1265
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	45007
20	Other changes in net assets or fund balances (attach explanation) Capital Appreciation	20	19295
21	Net assets or fund balances at end of year Combine lines 18 through 20	21	64302

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	22 58496
23	Land and buildings	23
24	Other assets (describe) Equipment, Inventory	24 68608
25	Total assets.	25 65364
26	Total liabilities (describe) Other Payables	26 1062
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	27 64302

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

What is the organization's primary exempt purpose?

What is the organization's primary exempt purpose? _____
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	Student of the year - High school seniors debate current topics for scholarship money. APIOR 35 students compete.		
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	28a	3000
29	EW's MATH FOUNDATION - Donation - largest grants of college scholarships, drug awareness programs for children, VETERANS PROGRAMS - THOUSANDS ARE HELPED.		
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	29a	850
30	WV EW's Major Project - operates 2 handicapped kids CAMPs in WV. APIOR 120 KIDS OTHER.		
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	30a	1142
31	Other program services (attach schedule) . <i>Soccer shoot, Hoop shoot, Va Hospital</i>		
	(Grants \$) If this amount includes foreign grants, check here ► <input type="checkbox"/>	31a	200
32	Total program service expenses (add lines 28a through 31a)		
		32	5198

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
JIM RYATT	515 Market St. Parkersburg WV	20	0	0
JIM PERKINS	515 Market St. Parkersburg WV	20	1872	0
FRANCIS MARSHALLING	1123 Ann St. Parkersburg WV	5	0	0
ANNA M. COGGINS	515 Market St. Parkersburg WV	20	3000	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	✓
34 Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes	34	✓
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	✓
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	✓
37a Enter amount of political expenditures, direct or indirect, as described in the instructions. ► 37a	37a	0
b Did the organization file Form 1120-POL for this year?	37b	✓
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	✓
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	
b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under section 4911 ► _____, section 4912 ► _____; section 4955 ► _____	40b	
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	40e	✓
41 List the states with which a copy of this return is filed. ► _____		
42a The organization's books are in care of ► <u>Jim Perkins</u> Telephone no. ► <u>304-422-6546</u> Located at ► <u>515 Market St., Room 100, Parkersburg, WV</u> ZIP + 4 ► <u>26101</u>		
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 .	42b	✓
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	✓
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here 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	✓
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	✓

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 46

47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II 47

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 48

49a Did the organization make any transfers to an exempt non-charitable related organization? 49a

b If "Yes," was the related organization a section 527 organization? 49b

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."

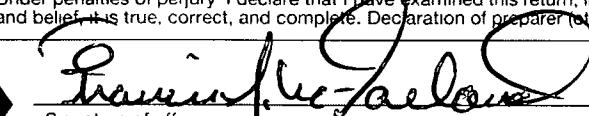
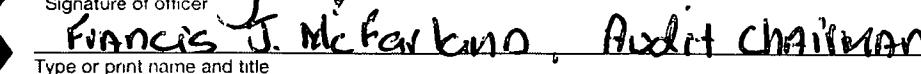
(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances

f Total number of other employees paid over \$100,000 ► 0

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 ► 0

Sign Here	Under penalties of perjury I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge			
	 Signature of officer  Type or print name and title			
Paid Preparer's Use Only	Preparer's signature 	Date	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 	EIN ►	Phone no ►	

May the IRS discuss this return with the preparer shown above? See instructions

► Yes No

Form 990-EZ
(2009)

BPO Elks #198 Pittsburgh SS-0126850

Part I, Line 8, Other Revenue -

1. Lottery Sales	5277
2. Daily & Weekly Drawing	1761
3. Tips	2378
4. Machines	202
5. Pool Tables	1109
6. Juke Box	1434
7. Stamp Machine	8716
8. Super Bowl	210
9. Misc.	2237
10. Uncategorized	50
11. Other	<u>126</u>
	17500

Form 990-EZ
(2009)

BPO EIK's #198 PARKERSBURG

55-0122650

Part I, Line 16, Other Expenses -

1. GRAND LODGE CONVENTION	100
2. WY EIK'S ASSOC. DUES	720
3. PER DINNER	22
4. ER MONUMENT	187
5. STATE CONVENTION	337
6. MONUMENTAL SERVICE	478
7. CITIZEN OF THE YEAR	67
8. BANK SVC CHARGE	167
9. BULLETIN EXP	1019
10. WC IWS.	12
11. MISC	4095
12. OFFICE EXP.	507
13. LICENSES OR PERMITS	2816
14. DODGER DINNER	88
15. POSTAGE	249
16. UTILITIES	9616
17. SUPPLIES	2494
18. PAYROLL TAXES	424
19. OTHER	569
20. AIDS TO CLUB	189
21. AUTO EXP	900
22. CONTRIBUTIONS	917
23. WEEKLY DRAWING	409
24. DUES OR SUBSCRIPTIONS	3360
25. EQUIP RENTAL	30
26. INSURANCE	1089
27. MACHINE DIRECT	1811
28. LOTTERY	4250

Part I, line 1b, Other Exp. (cont.)

29. outside SVCS	1284
30. REPAIRS OF MAIN.	143
31. B&O TAXES	<u>180</u>
	<u>38119</u>