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Short Form  
Return of Organization Exempt From Income Tax

2010

Open to Public  
Inspection

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, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 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

A For the 2010 calendar year, or tax year beginning

April 1, 2010, and ending

May 31, 2011

B Check if applicable

Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

C Name of organization

BPO EIK's 198 Parkersburg

Number and street (or P O box, if mail is not delivered to street address)

Room/suite

PO Box 555

City or town, state or country, and ZIP + 4

Parkersburg WV 26102-0555

D Employer identification number

55-0122850

E Telephone number

304-422-6546

F Group Exemption

Number ► 1156

G Accounting Method:  Cash  Accrual Other (specify) ►

I Website: ►

J Tax-exempt status (check only one) —  501(c)(3)  501(c) (8) (insert no.)  4947(a)(1) or  527K Check ►  if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$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.)  
Check if the organization used Schedule O to respond to any question in this Part I. □

1	Contributions, gifts, grants, and similar amounts received	1	9,051
2	Program service revenue including government fees and contracts	2	6687
3	Membership dues and assessments	3	10832
4	Investment income	4	
5a	Gross amount from sale of assets other than inventory	5a	12085
b	Less: cost or other basis and sales expenses	5b	15262
c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	(3177)
6	Gaming and fundraising events	6a	
a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6b	14692
b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6c	10462
c	Less: direct expenses from gaming and fundraising events	6d	4230
d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	7c	26454
7a	Gross sales of inventory, less returns and allowances	7a	55740
b	Less: cost of goods sold 8 2011	7b	28766
c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	8	
8	Other revenue (describe in Schedule O)	9	54577
9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	10	5200
10	Grants and similar amounts paid (list in Schedule O)	11	
11	Benefits paid to or for members	12	14557
12	Salaries, other compensation, and employee benefits	13	
13	Professional fees and other payments to independent contractors	14	13500
14	Occupancy, rent, utilities, and maintenance	15	1359
15	Printing, publications, postage, and shipping	16	44665
16	Other expenses (describe in Schedule O)	17	60281
17	Total expenses. Add lines 10 through 16	18	(27704)
18	Excess or (deficit) for the year (Subtract line 17 from line 9)	19	64308
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)	20	(10185)
20	Other changes in net assets or fund balances (explain in Schedule O)	21	54117
21	Net assets or fund balances at end of year. Combine lines 18 through 20		

**Part II Balance Sheets. (see the instructions for Part II.)**

Check if the organization used Schedule O to respond to any question in this Part II .

		(A) Beginning of year	(B) End of year
22	Cash, savings, and investments	58496	48584
23	Land and buildings		23
24	Other assets (describe in Schedule O)	Equipment, Inventory	68686
25	<b>Total assets</b>	65364	55045
26	Total liabilities (describe in Schedule O)	Other Payables	1062
27	<b>Net assets or fund balances</b> (line 27 of column (B) must agree with line 21)	64308	978
			54117

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

Check if the organization used Schedule O to respond to any question in this Part I.

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

28	Student of the Year - local scholarships		
29	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/> <i>EIK's National Foundation</i>	28a	3000
30	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/> <i>EIK's Major Project - Handicap Kids Camp</i>	29a	883
31	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/> Other program services (describe in Schedule O)	30a	1317
32	(Grants \$ ) If this amount includes foreign grants, check here ► <input type="checkbox"/> Total program service expenses (add lines 28a through 31a)	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)

Check if the organization used Schedule O to respond to any question in this 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
JAY POWERS	20	0	0	0
515 Market St., Parkersburg, WV				
JIM POWERS	20	FSTA/W	0	0
515 Market St. Parkersburg, WV				
FRANCIS MCKEEBING	5	0	0	0
1183 Ann St., Parkersburg, WV	20	3000/W.	0	0
ANNA M. GREGG				
515 Market St.				

**Part V Other Information** (Note the statement requirements in the instructions for Part V.)  
 Check if the organization used Schedule O to respond to any question in this Part V

33 Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O 33

34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions) 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, explain in Schedule O 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 a section 501(c)(4), 501(c)(5), or 501(c)(6) organization 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 (see instructions)? 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

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 tax year 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:

a Initiation fees and capital contributions included on line 9 39a

b Gross receipts, included on line 9, for public use of club facilities 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 ► \_\_\_\_\_ 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 did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I. 40c

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. 40d

d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization. 40e

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. 40f

41 List the states with which a copy of this return is filed. ►

42a The organization's books are in care of ► *Jim Perkins* Telephone no. ► *304-422-6516*  
 Located at ► *515 Market St., Rm. 100, Parkersburg, WV* ZIP + 4 ► *26101*

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 and enter the amount of fax-exempt interest received or accrued during the tax year ► 43

44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44a

b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ 44b

c Did the organization receive any payments for indoor tanning services during the year? 44c

d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 44d

		Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45	✓
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45a	
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	✓

**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 47–49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

		Yes	No
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."

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

**52** Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A.

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	► <u>Francis J. McCarroll</u>	6-26-11
	Signature of officer	Date
►	<u>Francis J. McCarroll</u>	<u>Audit Chairman</u>
	Type or print name and title	

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ►	Firm's EIN ►			
	Firm's address ►	Phone no.			

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

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Form 990-EZ (2010)

## Part I, Line 16, Other Expenses -

1. CONVENTION (GRAND LODGE)	2155
2. SUPPLIES - LODGE	1343
3. OFFICE EXP.	572
4. GRAND LODGE DUES	3416
5. STATE DUES	732
6. REPAIRS & MAINT. LODGE	96
7. PAYROLL TAXES	406
8. UTILITIES - LODGE	634
9. LICENSES - LODGE	1262
10. LODGE ACTIVITIES	450
11. TRAVEL CHARGES	200
12. CONTRIBUTIONS - LODGE	168
13. RECONCILIATIONS	19
14. MISC - LODGE	4566
15. WC INS.	268
16. OTHER	673
17. CONTRACT LABOR	62
18. AUTO EXP -	1060
19. LICENSES - CLUB	1331
20. REPAIRS & MAINT. - CLUB	140
21. SUPPLIES - BAR	398
22. SUPPLIES - KITCHEN	1378
23. UTILITIES - CLUB	10658
24. CONTRIBUTIONS - CLUB	1212
25. WEEKLY DRAW	1131
26. MACH. DIRECT	<u>962</u>
PROG TOTAL -	35784

Form 990-EZ BPD Elk's ICB Parkersburg 55-0192850

PART I, LINE 1b, OTHER EXPENSES (cont.) -

27. MISC	104
28. Lottery	3127
29. Office Exp	260
30. Outside SVCS.	4826
31. BPD TAX	200
32. Reconciliation	(546)
33. Ask the Secretary	322
34. Bank charges	42
35. Tip BONDS	441
36. Entertainment	20
37. Other	<u>75</u>
Page 2	8881
Page 1	<u>35484</u>
Total	44665