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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)

OMB No 1545-0047

2010

Open to Public Inspection

▶ 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 4/1/2010 **and ending** 3/31/2011

B Check if applicable:
 Address change
 Name change
 Initial return
 Terminated
 Amended return
 Application pending

C Name of organization BENEVOLENT & PROTECTIVE ORDER OF ELKS LD
 Doing Business As _____
 Number and street (or P O box if mail is not delivered to street address) Room/suite
 285 WILMETTE AVE
 City or town, state or country, and ZIP + 4
 ORMOND BEACH FL 32174

D Employer identification number 59-1000279
E Telephone number (386) 677-6367

G Gross receipts \$ 517,000

F Name and address of principal officer
 TERRI CAMPBELL 285 WILMETTE AVE, ORMOND BEACH, FL 32174

H(a) Is this a group return for affiliates? Yes No
H(b) Are all affiliates included? Yes No
 If "No," attach a list (see instructions)

I Tax-exempt status 501(c)(3) 501(c) (8) ◀ (insert no) 4947(a)(1) or 527

J Website: WWW.ELKS.ORG **H(c) Group exemption number** 1156

K Form of organization Corporation Trust Association Other ▶ **L Year of formation** 1962 **M State of legal domicile** FL

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities	CHARITY
	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)	3 907
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5 16
	6	Total number of volunteers (estimate if necessary)	6 30
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a
b	Net unrelated business taxable income from Form 990-T, line 34	7b	
Revenue	8	Contributions and grants (Part VIII, line 1h)	70,153
	9	Program service revenue (Part VIII, line 2g)	76,615
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	31 14
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	229,069 221,680
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	299,253 298,309
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	25,403 34,560
	14	Benefits paid to or for members (Part IX, column (A), line 4)	
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	96,728 108,057
	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, 14, 24f)	157,244 166,159
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	279,375 308,776	
19	Revenue less expenses Subtract line 18 from line 12	19,878 -10,467	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	956,012 951,909
	21	Total liabilities (Part X, line 26)	37,388 43,752
	22	Net assets or fund balances Subtract line 21 from line 20	918,624 908,157

Part II Signature Block

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: *Patricia B Behring PER*
 Type or print name and title: PATRICIA B BEHRING PER, TREASURER
 Date: July 31, 2011

Paid Preparer's Use Only
 Print/Type preparer's name: MICHAEL W CHANDLER
 Preparer's signature: *Michael W Chandler*
 Date: 7/27/2011
 Check if self-employed
 PTIN: _____
 Firm's name: C M COASTAL ACCOUNTING
 Firm's EIN: _____
 Firm's address: 1617 N RIDGEWOOD AVE, HOLLY HILL, FL 32117
 Phone no: (386) 673-0401

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

SCANNED AUG 27 2011

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission.

CHARITY

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 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 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 \$ 24,340 including grants of \$ _____) (Revenue \$ _____)

FRATERNAL BENEFICIARY SERVICES

4b (Code: _____) (Expenses \$ 10,220 including grants of \$ _____) (Revenue \$ _____)

PUBLIC SERVICE CHARITY

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 ▶ 34,560

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)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? (see instructions)		X
3 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		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		
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? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
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? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b 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? If "Yes," complete Schedule D, Part VII		X
c 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? If "Yes," complete Schedule D, Part VIII		X
d 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? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f 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 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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? If "Yes," complete Schedule F, Parts I and IV		X
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? If "Yes," complete Schedule F, Parts II and IV		X
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? If "Yes," complete Schedule F, Parts III and IV		X
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? If "Yes," complete Schedule G, Part I (see instructions)	X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	X	
20a Did the organization operate one or more hospitals? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 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>	X	
22 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>	X	
23 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>		X
24a 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>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3) and 501(c)(4) organizations. 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>		X
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>		X
26 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>		X
27 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>		X
28 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)		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 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>		X
33 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>		X
34 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>		X
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)?		X
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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 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>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. 10		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. 1b		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? 1c	X	
2a	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. 16		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) 2b	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O 3b		X
4a	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)? 4a		X
b	If "Yes," enter the name of the foreign country b See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T? 5c		X
6a	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? 6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		X
7	Organizations that may receive deductible contributions under section 170(c).		
a	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? 7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided? 7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. 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		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966? 9a		
b	Did the organization make a distribution to a donor, donor advisor, or related person? 9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O 13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O 14b		

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

Check if Schedule O contains a response to any question in this Part VI

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year		
1b Enter the number of voting members included in line 1a, above, who are independent		
2 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
3 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
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Does the organization have members or stockholders?	X	
7a Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 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
10a Does the organization have local chapters, branches, or affiliates?		X
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?		
11a Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a Does the organization have a written conflict of interest policy? If "No," go to line 13		X
b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done		
13 Does the organization have a written whistleblower policy?		X
14 Does the organization have a written document retention and destruction policy?		X
15 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?		
a The organization's CEO, Executive Director, or top management official		X
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)		
16a 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 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
- 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
 SECRETARY (386) 677-6367
 285 WILMETTE AVE, ORMOND BEACH, FL 32174

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

Check if Schedule O contains a response to any question in this Part VII

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

- 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, if any 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 neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(1) TERRI CAMPBELL EXALTED RULER	25	X		X						
(2) PATRICIA GEHRING SECRETARY	25	X		X			6,000			
(3) ANGELA KABOL TREASURER	25	X		X			2,750			
(4) JERRY CONWAY TRUSTEE	10	X		X						
(5) JOHN NUCCETELLI TRUSTEE	10	X		X						
(6) ELAINE SCHUTTE TRUSTEE	10	X		X						
(7) BILLY CUTHBERTH TRUSTEE	10	X		X						
(8) JOHN ANDREWS TRUSTEE	10	X		X						
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										
(15)										
(16)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
(17).....										
(18).....										
(19).....										
(20).....										
(21).....										
(22).....										
(23).....										
(24).....										
(25).....										
(26).....										
(27).....										
(28).....										

1b Sub-total	8,750
c Total from continuation sheets to Part VII, Section A	
d Total (add lines 1b and 1c)	8,750

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **▶**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	-	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶**

Part VIII Statement of Revenue			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns					
	1b	Membership dues	54,222				
	1c	Fundraising events					
	1d	Related organizations					
	1e	Government grants (contributions)					
	1f	All other contributions, gifts, grants, and similar amounts not included above	22,393				
	g	Noncash contributions included in lines 1a-1f.	\$				
	h	Total. Add lines 1a-1f		76,615			
	Program Service Revenue			Business Code			
2a		-----					
b		-----					
c		-----					
d		-----					
e		-----					
f		All other program service revenue					
g		Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		14	14		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross Rents	(i) Real	17,426			
			(ii) Personal				
				17,426			
	d	Net rental income or (loss)		17,426	17,426		
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	d	Net gain or (loss)					
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
			b				
c							
9a	Gross income from gaming activities See Part IV, line 19	a	36,258				
b	Less direct expenses	b	33,543				
c	Net income or (loss) from gaming activities		2,715		2,715		
10a	Gross sales of inventory, less returns and allowances	a	327,869				
		b	Less: cost of goods sold	b	185,148		
		c	Net income or (loss) from sales of inventory		142,721	142,721	
Miscellaneous Revenue		Business Code					
11a	FUND RAISING	900099	42,153	42,153			
b	MISC INCOME, SHIRTS, DANCES	900099	13,554	13,554			
c	SERVICE ASSESSMENT	900099	3,111	3,111			
d	All other revenue						
e	Total. Add lines 11a-11d		58,818				
12	Total revenue. See instructions		298,309	218,979	2,715		

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)

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(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	24,340	24,340		
2 Grants and other assistance to individuals in the U S See Part IV, line 22	10,220	10,220		
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				
5 Compensation of current officers, directors, trustees, and key employees	8,750		8,750	
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	88,400		88,400	
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	10,907		10,907	
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	2,750		2,750	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	3,474		3,474	
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,184		3,184	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	11,978		11,978	
23 Insurance	11,570		11,570	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a BULLETIN EXPENSE	8,882		8,882	
b DIGNITARY ENTERTAINMENT	545		545	
c JANITORIAL EXPENSES	5,622		5,622	
d SUPPLIES	1,363		1,363	
e OFFICER'S EXPENSES	387		387	
f All other expenses SEE ATTACHED SCHEDULE	116,404		116,404	
25 Total functional expenses. Add lines 1 through 24f	308,776	34,560	274,216	
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

		(A) Beginning of year		(B) End of year		
Assets	1	Cash—non-interest-bearing	133,996	1	155,878	
	2	Savings and temporary cash investments	19,581	2	3,589	
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6		
	7	Notes and loans receivable, net		7		
	8	Inventories for sale or use	12,624	8	11,364	
	9	Prepaid expenses and deferred charges		9		
	10a	Land, buildings, and equipment, cost or other basis Complete Part VI of Schedule D	1,029,593			
		10a				
	b	Less accumulated depreciation	248,515	789,811	10c	781,078
		10b				
	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	Total assets. Add lines 1 through 15 (must equal line 34)	956,012	16	951,909		
Liabilities	17	Accounts payable and accrued expenses	4,431	17	3,854	
	18	Grants payable		18		
	19	Deferred revenue	32,957	19	39,898	
	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		23		
	24	Unsecured notes and loans payable to unrelated third parties		24		
25	Other liabilities Complete Part X of Schedule D		25			
26	Total liabilities. Add lines 17 through 25	37,388	26	43,752		
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		27		
	28	Temporarily restricted net assets		28		
	29	Permanently restricted net assets		29		
	Organizations that do not follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 30 through 34.					
	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	918,624	32	908,157	
33	Total net assets or fund balances	918,624	33	908,157		
34	Total liabilities and net assets/fund balances	956,012	34	951,909		

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	298,309
2	Total expenses (must equal Part IX, column (A), line 25)	2	308,776
3	Revenue less expenses. Subtract line 2 from line 1	3	-10,467
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	918,624
5	Other changes in net assets or fund balances (explain in Schedule O)	5	
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	908,157

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

- 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 separate basis, consolidated 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		

**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

2010

Open to Public Inspection

Name of the organization BENEVOLENT & PROTECTIVE ORDER OF ELKS LDG #2193	Employer identification number 59-1000279
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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)

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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, and not on a historic structure listed in the National Register	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 (ASC 958), 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 (ASC 958), 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 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1	▶ \$
b Assets included in Form 990, Part X	▶ \$

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 the 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 |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f 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
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g 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 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 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
1a Land		40,000		40,000
b Buildings		629,747	189,844	439,903
c Leasehold improvements		117,230	8,452	108,778
d Equipment		242,616	50,219	192,397
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				781,078

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
Total (Column (b) must equal Form 990, Part X, col (B) line 12)		

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

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total (Column (b) must equal Form 990, Part X, col (B) line 13)		

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	

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

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total (Column (b) must equal Form 990, Part X, col (B) line 25)	

2. FIN 48 (ASC 740) 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 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements		
1	Total revenue (Form 990, Part VIII, column (A), line 12)	298,309
2	Total expenses (Form 990, Part IX, column (A), line 25)	308,776
3	Excess or (deficit) for the year Subtract line 2 from line 1	-10,467
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV)	
9	Total adjustments (net) Add lines 4 through 8	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	-10,467

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a	Net unrealized gains on investments	2a
b	Donated services and use of facilities	2b
c	Recoveries of prior year grants	2c
d	Other (Describe in Part XIV)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV)	4b
c	Add lines 4a and 4b	4c
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:	
a	Donated services and use of facilities	2a
b	Prior year adjustments	2b
c	Other losses	2c
d	Other (Describe in Part XIV)	2d
e	Add lines 2a through 2d	2e
3	Subtract line 2e from line 1	3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a
b	Other (Describe in Part XIV)	4b
c	Add lines 4a and 4b	4c
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4; Part IV, lines 1b and 2b, Part V, line 4; Part X, line 2, Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information

Part XIV · Supplemental Information *(continued)*

Area with horizontal dashed lines for supplemental information.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col (a) through col (c))
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	36,258		
Direct Expenses	2	Cash prizes	29,888			29,888
	3	Noncash prizes				
	4	Rent/facility costs	3,111			3,111
	5	Other direct expenses	544			544
6	Volunteer labor	<input checked="" type="checkbox"/> Yes 100.00% <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)				(33,543)	
8	Net gaming income summary Combine line 1, column d, and line 7				2,715	

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

a Is the organization licensed to operate gaming activities in each of these states? Yes No

b If "No," explain. STATE OF FLORIDA DOES NOT LICENSE BINGO

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service
Name of the organization

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF ELKS LDG #2193

Employer identification number

59-1000279

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?
2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Yes No

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000 Part II can be duplicated if additional space is needed

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) ELKS NATIONAL FOUNDATIC 2750 N LAKEVIEW AVE CHICAG			3,574				
(2) HARRY ANNA TRUST FUND PO BOX 49 UMATILLA, FL 32784			5,816				
(3) BPOE GRAND LODGE 2750 N LAKEVIEW AVE CHICAG			12,880				
(4) FLORIDA STATE ELKS ASSO PO BOX 49 UMATILLA, FL 32784			2,070				
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations

3 Enter total number of other organizations

4

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

(HTA)

Schedule I (Form 990) (2010)

SCHEDULE O
(Form 990 or 990-EZ)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

2010

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF ELKS LDG #2193

Employer identification number

59-1000279

Form 990 Part IV Line 19 BINGO IS REPORTED ON SCH G

Form 990 Part V Line 3B NO TAXABLE INCOME TO REPORT

Form 990 Part VI Line 11B LODGE HAS AN AUDITING AND ACCOUNTING COMMITTEE WHICH REVIEWS ALL
FINANCIAL STATEMENTS INCLUDING TAX RETURNS

Name of the organization

Employer identification number

BENEVOLENT & PROTECTIVE ORDER OF ELKS LDG #2193

59-1000279

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PART IX, LN 24F**Total:** 116,404

1	REPAIRS & MAITENANCE	1	11,510
2	TAXES OTHER	2	2,543
3	UTILITIES/PHONE	3	46,516
4	FUND RAISING EXPENSES	4	596
5	CONTRACT SERVICES	5	5,182
6	BADGES/BLAZERS/JEWELS	6	129
7	CARD KEYS	7	840
8	SECURITY	8	686
9	CHILDRENS X-MAS PARTY	9	1,335
10	BANK CHARGES	10	2,465
11	SPORTING ACTIVITIES	11	630
12	YOUTH ACTIVITIES	12	1,762
13	PURCHASES - MISC EQUIP	13	3,379
14	LODGE APPRECIATION	14	1,244
15	SPECIAL EVENTS	15	1,013
16	ER/SEC SEMINAR	16	990
17	PUBLIC RELATIONS	17	75
18	LODGE RITUALS	18	979
19	LAUNDRY/LINENS	19	2,958
20	LICENSES/PERMITS	20	600
21	KITCHEN/BAR SUPPLIES	21	15,134
22	REPLACEMENTS	22	97
23	DECORATIONS	23	53
24	MISC EXPENSES	24	1,018
25	MUSIC	25	14,670
26		26	

Depreciation and Amortization (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

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: BENEVOLENT & PROTECTIVE ORDER OF E 990, 59-1000279

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

Table with 2 columns: Line number, Amount. Rows 1-5: 1 500,000; 2 496; 3 2,000,000; 4; 5 500,000

Table with 3 columns: (a) Description of property, (b) Cost (business use only), (c) Elected cost

Table with 2 columns: Line number, Amount. Rows 7-13: 7; 8; 9; 10; 11; 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) (See instructions)

Table with 2 columns: Line number, Amount. Rows 14-16: 14; 15; 16

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

Section A

Table with 2 columns: Line number, Amount. Rows 17-18: 17 11,869; 18

Section B - Assets Placed in Service During 2010 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 19a-i

Section C - Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

Table with 6 columns: Line number, Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 20a-c

Part IV Summary (See instructions.)

Table with 2 columns: Line number, Amount. Rows 21-23: 21 25; 22 11,978; 23

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, 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? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input checked="" 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	
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 (see instructions)							25		
26 Property used more than 50% in a qualified business use									
PRINTER	12/14/2006	100 00%	217	217	5	200DB - HY	25		
27 Property used 50% or less in a qualified business use									
						S/L -			
						S/L -			
						S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	25	
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.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
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 (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		Yes	No
38 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			
39 Do you treat all use of vehicles by employees as personal use?			
40 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?			
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)			
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 2010 tax year (see instructions):					
43 Amortization of costs that began before your 2010 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form 4562 Statement - 990

3/31/2011

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum Deprec. 179, Bonus	2010 Deprec	2010 Accum Deprec
14	TILE WORK	7/23/2001	R-5	100 00%	258					258	39	SL/GDS	MM	60	7	67
15	BUILDING IMPROVEMEN	7/30/2001	R-5	100 00%	99					99	39	SL/GDS	MM	26	3	29
22	BUILDING IMPROVEMEN	8/13/2001	R-5	100 00%	641					641	39	SL/GDS	MM	138	16	154
18	FLOORING	2/20/2002	R-5	100 00%	300					300	39	SL/GDS	MM	65	8	73
19	REMODELING	3/6/2002	R-5	100 00%	541					541	39	SL/GDS	MM	112	14	126
26	27" TV	10/22/2003	F-10	100 00%	201					201	7	200DB	HY	192	9	201
29	A/C SYSTEM	5/13/2004	F-10	100 00%	6,195					6,195	7	200DB	HY	5,366	553	5,919
30	JEWELS	6/17/2004	F-11	100 00%	1,835					1,835	7	200DB	HY	1,589	164	1,753
31	GREASE TRAP	12/9/2004	F-11	100 00%	4,737					4,737	7	200DB	HY	4,104	423	4,527
37	ELECTRIC ORGAN	5/12/2005	F-11	100 00%	585					585	7	200DB	HY	454	52	606
38	27" TELEVISION	5/19/2005	F-11	100 00%	1,811					1,811	7	200DB	HY	1,408	162	1,570
32	BEER COOLER	9/15/2005	F-11	100 00%	1,405					1,405	7	200DB	HY	1,091	125	1,216
33	BOTTLE COOLER	10/20/2005	F-11	100 00%	1,837					1,837	7	200DB	HY	1,427	164	1,591
34	REFRIGERATOR	1/12/2006	F-11	100 00%	2,237					2,237	7	200DB	HY	1,738	200	1,938
35	FREEZER	1/26/2006	F-11	100 00%	2,987					2,987	7	200DB	HY	2,321	266	2,587
36	ICE MACHINE	2/23/2006	F-11	100 00%	3,885					3,885	7	200DB	HY	2,670	347	3,017
41	FIRE SYSTEM	6/7/2006	F-10	100 00%	2,703					2,703	7	200DB	HY	1,859	241	2,100
39	W/C COMPRESSOR	7/13/2006	F-10	100 00%	2,760					2,760	7	200DB	HY	1,859	241	2,100
40	KITCHEN EQUIP	7/20/2006	F-10	100 00%	1,068					1,068	7	200DB	HY	714	93	807
47	KITCHEN IMPROV	7/31/2006	R-5	100 00%	500					500	39	SL/GDS	MM	48	13	61
46	RANGE HOOD	8/10/2006	F-10	100 00%	834					834	7	200DB	HY	573	74	647
42	SAFE	11/9/2006	F-10	100 00%	2,022					2,022	7	200DB	HY	1,391	181	1,572
44	VACUUM	1/8/2007	F-10	100 00%	256					256	7	200DB	HY	177	23	200
45	DOORS	2/14/2007	R-5	100 00%	3,600					3,600	39	SL/GDS	MM	288	92	380
48	ASPHALT PAVING	3/26/2007	R-5	100 00%	3,000					3,000	39	SL/GDS	MM	234	77	311
53	BUILDING IMPROV	4/4/2007	R-5	100 00%	2,760					2,760	39	SL/GDS	MM	210	71	281
49	BAR EQUIPMENT	5/24/2007	F-10	100 00%	1,068					1,068	7	200DB	HY	602	133	735
54	BUILDING IMPROV	6/13/2007	R-5	100 00%	4,312					4,312	39	SL/GDS	MM	310	111	421
50	SOUND SYSTEM	6/18/2007	F-10	100 00%	6,009					6,009	7	200DB	HY	3,382	751	4,133
52	SIGN	7/23/2007	F-11	100 00%	1,200					1,200	7	200DB	HY	675	150	825
55	BUILDING IMPROV	7/23/2007	R-5	100 00%	5,834					5,834	39	SL/GDS	MM	406	150	556
56	BUILDING IMPROV	8/2/2007	R-5	100 00%	1,682					1,682	39	SL/GDS	MM	113	43	156
57	BUILDING IMPROV	9/10/2007	R-5	100 00%	10,341					10,341	39	SL/GDS	MM	674	265	939
58	BUILDING IMPROV	10/4/2007	R-5	100 00%	2,757					2,757	39	SL/GDS	MM	174	71	245
59	BUILDING IMPROV	11/20/2007	R-5	100 00%	2,911					2,911	39	SL/GDS	MM	178	75	253
60	BUILDING IMPROV	12/10/2007	R-5	100 00%	7,842					7,842	39	SL/GDS	MM	449	196	645
61	BUILDING IMPROV	1/23/2008	R-5	100 00%	4,626					4,626	39	SL/GDS	MM	263	119	382
51	FENCE	2/14/2008	R-2	100 00%	4,039					4,039	15	150DB	HY	931	311	1,242
62	BUILDING IMPROV	3/24/2008	R-5	100 00%	1,101					1,101	39	SL/GDS	MM	57	28	85
63	BUILDING IMPROV	5/21/2008	R-5	100 00%	8,922					8,922	39	SL/GDS	MM	429	229	658
67	KITCHEN EQUIP	6/4/2008	F-10	100 00%	1,847					1,847	7	200DB	HY	716	323	1,039
68	SAFE	7/2/2008	F-10	100 00%	2,183					2,183	7	200DB	HY	847	382	1,229
69	SECURITY SYSTEM	7/2/2008	F-10	100 00%	1,362					1,362	7	200DB	HY	529	238	767
64	BUILDING IMPROV	8/21/2008	R-5	100 00%	43,378					43,378	39	SL/GDS	MM	1,808	1,112	2,920
70	5 TON A/C UNIT	9/18/2008	F-10	100 00%	2,758					2,758	7	200DB	HY	1,069	482	1,551
65	BUILDING IMPROV	12/29/2008	R-5	100 00%	7,317					7,317	39	SL/GDS	MM	1,069	482	1,551
66	BUILDING IMPROV	2/11/2009	R-5	100 00%	11,177					11,177	39	SL/GDS	MM	323	287	610
71	A/C UNIT	4/16/2009	F-10	100 00%	8,915					8,915	7	200DB	HY	1,274	2,183	3,457
72	OFFICE A/C UNIT	8/5/2009	F-10	100 00%	1,475					1,475	7	200DB	HY	211	361	572
74	LODGE IMPROVEMENT	11/4/2009	R-5	100 00%	4,480					4,480	39	SL/GDS	MM	43	115	158
73	KITCHEN SLICER	12/14/2009	F-10	100 00%	700					700	7	200DB	HY	100	171	271
75	TABLES	11/11/2010	F-11	100 00%	224					224	7	200DB	MQ3	100	24	24
76	OFFICE EQUIPMENT	1/25/2011	F-11	100 00%	272					272	7	200DB	MQ4	10	10	10
77	FLOORING	7/15/2010	R-5	100 00%	2,750					2,750	39	SL/GDS	MM	50	50	50

Listed Property

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost or Other Basis	Sec 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Con-vention Code	Prior Accum Deprec. 179, Bonus	2010 Deprec	2010 Accum Deprec
6	COMPUTER	10/15/1999	F-4	100 00%	856					856	5	200DB	MQ3	835		835
8	COMPUTER PRINTER	6/14/2000	F-4	100 00%	201					201	5	SL/GDS	HY	201		201
27	HP COMPUTER	5/30/2003	F-4	100 00%	1,193					1,193	5	200DB	HY	1,193		1,193

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28	PRINTER	6/25/2003	F-4	100.00%	126					126	5	200DB	HY	126		126
43	PRINTER	12/14/2006	F-4	100.00%	217					217	5	200DB	HY	179	25	204
Total listed prop with > 50% business use										2,593				2,534	25	2,559
Subtotal Listed Property										2,593				2,534	25	2,559

Form 4562 Reconciliation

Annual depreciation and amortization 11,978
 Special allowance except listed property (Line 14) - current year assets
 Special allowance - listed property (Line 25) - current year assets
 Section 179 deduction claimed (includes prior year disallowed)
 Section 179 deduction carried forward to future year
 Section 179 deduction (Line 12)
 Less amortization included in total annual depreciation and amortization (Line 44)
Form 4562, Line 22 11,978