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Department of the Treasury
Internal Revenue Service

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)

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

OMB No 1545-0047

2010

Open to Public
Inspection

A For the 2010 calendar year, or tax year beginning <u>4/1/2010</u> , and ending <u>3/31/2011</u>	
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <u>Helena Lodge #193 of the Benevolent & Protective Or</u> Doing Business As <u>Helena Elks Lodge #193</u> Number and street (or P O box if mail is not delivered to street address) Room/suite <u>330 Lola</u> City or town, state or country, and ZIP + 4 <u>Helena MT MT 59601-8803</u> D Employer identification number <u>81-0110405</u> E Telephone number <u>406-442-6980</u> G Gross receipts \$ <u>177,770</u> F Name and address of principal officer <u>James Madison P O Box , Jefferson City , MT 59636</u> H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶ <u>1156</u> I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (<u>8</u>) ◀ (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527 J Website: ▶ <u>bpoe@bresnan.com</u> K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation <u>1891</u> M State of legal domicile <u>MT</u>

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities <u>Our Mission is to impact our communities that Helena Elks Lodge #193 Represents. We bring our members together as a unit to impact our youth in the following activities. 1 Americanism 2 Hoop Shoot 3 Provide dictionaries to third graders. 4 Pay medical expense to children in need. 5 Scholarships 6 Babe Ruth</u>		
	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	5
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	0
	6	Total number of volunteers (estimate if necessary)	6	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9	Program service revenue (Part VIII, line 2g)	20,207	20,691
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	21,663	38,121
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	17,074	22,636
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	23,358	11,362
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	82,302	92,810
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	0	0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	10,490	9,854
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶	0	0
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	85,918	71,839
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	96,408	81,693
	19	Revenue less expenses Subtract line 18 from line 12	-14,106	11,117
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	974,792	972,576
	22	Net assets or fund balances Subtract line 21 from line 20	97,039	83,704
			877,753	888,872

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	<u>Carolyn Donwen</u> Signature of officer	8-12-11 Date	
	<u>Carolyn Donwen</u> Type or print name and title	Exalted Ruler	
Preparer's Use Only	Print/Type preparer's name	Preparer's signature	Date
	<u>David Hartnett</u>	<u>David Hartnett</u>	<u>8/11/2011</u>
	Firm's name ▶ <u>David Hartnett</u>	Firm's EIN ▶ <u>81-0371801</u>	Check <input checked="" type="checkbox"/> if self-employed
	Firm's address ▶ <u>1046 Colorado Gulch, Helena, MT 59601-9606</u>	Phone no <u>(406) 442-3243</u>	PTIN <u>P01465219</u>

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2010)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response to any question in this Part III ☐**1** Briefly describe the organization's mission:

Our Mission is to impact our communities that Helena Elks Lodge represents. We bring our members together as a unit to impact our youth in the following activities: 1. Americanism competition. 2. Hoop Shoot competition. 3. Provide 2000 dictionaries to all third graders. 4. pay medical expenses to children in need. 5. Scholarships. 6. Sponsor Babe Ruth Baseball.

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 \$ 14,972 including grants of \$ 0) (Revenue \$ 0)

Hoop Shoot (468.64), Americanism (0.00), Dictionaries to all third graders (1591.20), Scholarships (1600.00), Babe Ruth Base Ball (0.00), Provide payment for medical services for children (7911.99), Support Elks effort at Fort Harrison Va Hospital (317.14), Assist Montana Veterans Foundation Cruse House (Homeless Veterans), Lodge Activities (314.54), Elks National Foundation (2317.50), Decorating Committee (66.00), Memorial Service (65.28), Picnic (320.00).

4b (Code _____) (Expenses \$ 5,076 including grants of \$ 0) (Revenue \$ 0)

MT Elks Association State Project (352.15), Charity Ball expense (1986.00), Florence Critten Home (300.00), Angel Fund (750.00), Intermountain Deaconess Home (887.57), Montana Youth Homes (500.00), Special Olympics (300.00).

4c (Code _____) (Expenses \$ 3,877 including grants of \$ 0) (Revenue \$ 0)

Visiting Committee (193.95), Elk of the Year (62.00), Gifts (0.00), Volunteer Fire Fighters Recognition (1215.13), Conventions (2406.00), Membership Relief (0.00), Comedy Night at the Elks (0.00).

4d Other program services (Describe in Schedule O)

(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses 23,925

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? If "Yes," complete Schedule I, Parts I and II		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? If "Yes," complete Schedule I, Parts I and III		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? If "Yes," complete Schedule J		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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
24c 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
24d 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? If "Yes," complete Schedule L, Part I		
25b 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? If "Yes," complete Schedule L, Part I		
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? If "Yes," complete Schedule L, Part II		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? If "Yes," complete Schedule L, Part III		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)		
28a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
28c 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? If "Yes," complete Schedule L, Part IV		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		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? If "Yes," complete Schedule R, Part I		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1		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)? If "Yes," complete Schedule R, Part V, line 2		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		
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? If "Yes," complete Schedule R, Part VI		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	

☐ Yes ☒ No

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.	0	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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.		
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).	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	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)?		X
b	If "Yes," enter the name of the foreign country: _____ 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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		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?	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		X
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?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
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.		
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.		
c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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	5	
b Enter the number of voting members included in line 1a, above, who are independent	5	
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	
b 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?		X
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?	X	
c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
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?		X

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **MT**

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. **Clifford Roessner**
330 Lola, Helena, MT 59601-8843 **406-442-6980**

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) Carolyn Donwen Exalted Ruler	15			X				0	0	0
(2) Lynette Lavin Leading Knight	10			X				0	0	0
(3) Elmer Richie Loyal Knight	10			X				0	0	0
(4) Donald Knight Lecturing Knight	10			X				0	0	0
(5) Clifford Roessner Treasurer	25			X	X	X		4,200	0	0
(6) Robert Crants Secretary	25			X	X			4,200	0	0
(7) Lavinia Thomas Trustee	10			X				0	0	0
(8) Bonnie Arnold Trustee	10			X				0	0	0
(9) Pat McKenna Trustee	10			X				0	0	0
(10) Duke Hudson Trustee	10			X				0	0	0
(11) John Fisher Trustee	10							0	0	0
(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								8,400	0	0
c Total from continuation sheets to Part VII, Section A.								0	0	0
d Total (add lines 1b and 1c)								8,400	0	0

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 **0**

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 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? If "Yes," complete Schedule J for such individual
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

	Yes	No
3		X
4		X
5		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
		0
		0
		0
		0
		0

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 **0**

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	1a 0			
	b Membership dues	1b 20,691			
	c Fundraising events	1c 0			
	d Related organizations	1d 0			
	e Government grants (contributions)	1e 0			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 0			
	g Noncash contributions included in lines 1a-1f.	\$ 0			
	h Total. Add lines 1a-1f	20,691			
	Program Service Revenue	2a Montana Elks Association Donations	Business Code 363	363	
b Elks National Foundation Donations		1,634	1,634		
c Chairty Ball Donations		5,417	3,902		
d Morgan Prints Sold		180	180		
e Volunteer Firefighters		1,677	1,677		
f All other program service revenue		28,850	8,239		
g Total. Add lines 2a-2f		38,121			
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)	22,636		
	4 Income from investment of tax-exempt bond proceeds	0			
	5 Royalties	0			
	6a Gross Rents	(i) Real 16,493	(ii) Personal		
	b Less: rental expenses				
	c Rental income or (loss)	16,493	0		
	d Net rental income or (loss)	16,493			
	7a Gross amount from sales of assets other than inventory	(i) Securities 0	(ii) Other 0		
	b Less: cost or other basis and sales expenses	0	0		
	c Gain or (loss)	0	0		
	d Net gain or (loss)	0			
	8a Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c) See Part IV, line 18	a 0			
	b Less: direct expenses	b 0			
	c Net income or (loss) from fundraising events	0			
	9a Gross income from gaming activities See Part IV, line 19	a 0			
	b Less: direct expenses	b 0			
	c Net income or (loss) from gaming activities	0			
10a Gross sales of inventory, less returns and allowances	a 79,829				
b Less: cost of goods sold	b 84,960				
c Net income or (loss) from sales of inventory	-5,131				
Miscellaneous Revenue		Business Code			
11a		0			
b		0			
c		0			
d All other revenue		0			
e Total. Add lines 11a-11d		0			
12 Total revenue. See instructions.		92,810	15,995	0	0

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)

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(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	0			
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	8,400		8,400	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	0			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0			
9	Other employee benefits	0			
10	Payroll taxes	1,454		1,454	
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	0			
c	Accounting	820		820	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other	0			
12	Advertising and promotion	0			
13	Office expenses	1,836		1,836	
14	Information technology	0			
15	Royalties	0			
16	Occupancy	6,005		6,005	
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	2,406	2,406		
20	Interest	4,232		4,232	
21	Payments to affiliates	5,583		5,583	
22	Depreciation, depletion, and amortization	11,005	0	11,005	0
23	Insurance	3,472		3,472	
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	Corporation Taxes	15		15	
b	Officers Insurance	675		675	
c	Americanism	0		0	
d	Charity Ball Expense	1,986	1,986		
e	Comedy Nite at the Elks	0		0	
f	All other expenses see schedule attached	33,804	19,533	14,271	
25	Total functional expenses. Add lines 1 through 24f	81,693	23,925	57,768	0
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	21,059	1	17,837
	2 Savings and temporary cash investments	11,633	2	14,860
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	0	4	0
	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	0	7	0
	8 Inventories for sale or use	3,687	8	3,687
	9 Prepaid expenses and deferred charges	2,167	9	2,174
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 563,209		
	b Less accumulated depreciation	10b 157,929	416,285	10c 405,280
	11 Investments—publicly traded securities	436,504	11	456,334
	12 Investments—other securities. See Part IV, line 11	83,457	12	72,404
	13 Investments—program-related. See Part IV, line 11	0	13	0
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	0	15	0
16 Total assets. Add lines 1 through 15 (must equal line 34)	974,792	16	972,576	
Liabilities	17 Accounts payable and accrued expenses	3,457	17	3,514
	18 Grants payable		18	
	19 Deferred revenue	17,981	19	15,766
	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	75,601	23	64,424
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	25 Other liabilities. Complete Part X of Schedule D	0	25	0
	26 Total liabilities. Add lines 17 through 25	97,039	26	83,704
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	429,612	27	417,756
	28 Temporarily restricted net assets	11,637	28	14,872
	29 Permanently restricted net assets	436,504	29	456,334
	Organizations that do not follow SFAS 117, check here <input 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		32	
	33 Total net assets or fund balances	877,753	33	888,872
34 Total liabilities and net assets/fund balances	974,792	34	972,576	

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	92,810
2	Total expenses (must equal Part IX, column (A), line 25)	2	81,693
3	Revenue less expenses Subtract line 2 from line 1	3	11,117
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	877,753
5	Other changes in net assets or fund balances (explain in Schedule O)	5	2
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	888,872

Part XII Financial Statements and Reporting

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

☐

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?	X	
b Were the organization's financial statements audited by an independent accountant?	X	
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	X	
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 <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?		X
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		X

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

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

OMB No 1545-0047

2010

**Open to Public
Inspection**

Name of the organization

Helena Lodge #193 of the Benevolent & Protective Order of Elks

Employer identification number

81-0110405

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions

The organization is not a private foundation because it is (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
- a ☐ Type I b ☐ Type II c ☐ Type III—Functionally integrated d ☐ Type III—Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization?
- (ii) A family member of a person described in (i) above?
- (iii) A 35% controlled entity of a person described in (i) or (ii) above?

	Yes	No
11g(i)		X
11g(ii)		X
11g(iii)		X

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									0
(B)									0
(C)									0
(D)									0
(E)									0
Total									0

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

(HTA)

Schedule A (Form 990 or 990-EZ) 2010

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants".)	0					0
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0					0
3 The value of services or facilities furnished by a governmental unit to the organization without charge	0					0
4 Total. Add lines 1 through 3	0	0	0	0	0	0
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						
6 Public support. Subtract line 5 from line 4						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4	0	0	0	0	0	0
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	0					0
9 Net income from unrelated business activities, whether or not the business is regularly carried on						0
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0					0
11 Total support. Add lines 7 through 10						0
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2010 (line 6, column (f) divided by line 11, column (f))	14	0 00%
15 Public support percentage from 2009 Schedule A, Part II, line 14	15	0 00%
16a 33 1/3% support test-2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 33 1/3% support test-2009. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
17a 10%-facts-and-circumstances test-2010. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
b 10%-facts-and-circumstances test-2009. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ► <input type="checkbox"/>		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ► <input type="checkbox"/>		

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	0					0
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	0					0
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.	0					0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0					0
6 Total. Add lines 1 through 5	0	0	0	0	0	0
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b	0	0	0	0	0	0
8 Public support (Subtract line 7c from line 6.)						0

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6	0	0	0	0	0	0
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0
c Add lines 10a and 10b	0	0	0	0	0	0
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)	0					0
13 Total support. (Add lines 9, 10c, 11, and 12.)	0	0	0	0	0	0
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2010 (line 8, column (f) divided by line 13, column (f))	15	0.00%
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	0.00%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2010 (line 10c, column (f) divided by line 13, column (f))	17	0.00%
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	0.00%

19a **33 1/3% support tests—2010.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

b **33 1/3% support tests—2009.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ► ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ► ☐

Part IV

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10, Part II, line 17a or 17b, and Part III, line 12. Also complete this part for any additional information. (See instructions)

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

Helena Lodge #193 of the Benevolent & Protective Order of Elks

Employer identification number

81-0110405

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

d ☐ Loan or exchange programs

b ☐ Scholarly research

e ☐ Other

c ☐ Preservation for future generations

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

c Beginning balance
d Additions during the year
e Distributions during the year
f Ending balance

	Amount
1c	0
1d	
1e	
1f	0

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	0	0			
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	0	0	0		

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

(i) unrelated organizations

(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

	Yes	No
3a(i)		
3a(ii)		
3b		

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	0	69,748		69,748
b Buildings	0	445,560	117,756	327,804
c Leasehold improvements	0	0	0	0
d Equipment	0	47,901	40,173	7,728
e Other	0	0	0	0
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				405,280

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	0	
(2) Closely-held equity interests	0	
(3) Other Grace Seekins Noters Recievable	64,424	F
(A) Certificate of Deposit General Fund	7,980	F
(B)	0	
(C)	0	
(D)	0	
(E)	0	
(F)	0	
(G)	0	
(H)	0	
(I)	0	
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)	72,404	

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)	0	
(2)	0	
(3)	0	
(4)	0	
(5)	0	
(6)	0	
(7)	0	
(8)	0	
(9)	0	
(10)	0	
Total. (Column (b) must equal Form 990, Part X, col (B) line 13)	0	

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

(a) Description	(b) Book value
(1)	0
(2)	0
(3)	0
(4)	0
(5)	0
(6)	0
(7)	0
(8)	0
(9)	0
(10)	0
Total. (Column (b) must equal Form 990, Part X, col (B) line 15)	0

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

1. (a) Description of liability	(b) Amount
(1) Federal income taxes	0
(2) Montana Elks Association State Project	0
(3)	0
(4)	0
(5)	0
(6)	0
(7)	0
(8)	0
(9)	0
(10)	0
(11)	0
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	0

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)	1	92,810
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	81,693
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	11,117
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	
9	Total adjustments (net) Add lines 4 through 8	9	0
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	11,117

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	92,900
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	0
3	Subtract line 2e from line 1	3	92,900
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	0
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	92,900

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	81,693
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	0
3	Subtract line 2e from line 1	3	81,693
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	0
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	81,693

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 for supplemental information with horizontal dashed lines.

Name of the organization

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.

OMB No 1545-0047

2010

Open to Public Inspection

Employer identification number

81-0110405

Helena Lodge #193 of the Benevolent & Protective Order of Elks

Form 990 Part XI Line 5 Error of \$2.00 Do not understand why

Name of the organization

Employer identification number

Helena Lodge #193 of the Benevolent & Protective Order of Elks

81-0110405

Item Description	Depreciation - Helena Elks #193			81-0380735						3/31/2004		3/31/2005		3/31/2006		3/31/2007		3/31/2008		3/31/2009		3/31/2010		3/31/2011		3/31/2011			
	Date	Depr	Life	Original Cost	Improve Better	Total Cost	Depr In Prior	Depr	Accum	Depr	Accum	Depr	Accum	Depr	Accum	Depr	Accum	Depr	Accum	Depr	Accum	Depr	Accum	Depr	Accum	Depr	Accum	Depr	Accum
	Acquired Meth																												
Ice Maker	Jun-81	S L	5	1950		1950	1950		1950		1950		1950		1950		1950		1950		1950		1950		1950		1950		1950
10 tables	Jun-81	S L	5	885		885	885		885		885		885		885		885		885		885		885		885		885		885
24 stock chairs	Jun-81	S L	5	980		980	980		980		980		980		980		980		980		980		980		980		980		980
19 Bar Stools	Jun-81	S L	5	1801		1801	1801		1801		1801		1801		1801		1801		1801		1801		1801		1801		1801		1801
32 Stock Chairs	Jun-81	S L	5	350		350	350		350		350		350		350		350		350		350		350		350		350		350
Cash Register	Jun-91	S L	5	200		200	200		200		200		200		200		200		200		200		200		200		200		200
security Sys	Dec-92	S L	5	150		150	150		150		150		150		150		150		150		150		150		150		150		150
chairs	Oct-92	S L	5	858		858	858		858		858		858		858		858		858		858		858		858		858		858
alarm sys	Jan-93	S L	5	981		981	981		981		981		981		981		981		981		981		981		981		981		981
Storage shed	Dec-92	S L	5	163		163	163		163		163		163		163		163		163		163		163		163		163		163
wireless receivers	Mar-94	S L	5	330		330	330		330		330		330		330		330		330		330		330		330		330		330
man to work ice ma	Oct-93	S L	5	1510		1510	1510		1510		1510		1510		1510		1510		1510		1510		1510		1510		1510		1510
12 dept cash reg	Jul-93	S L	5	197		197	197		197		197		197		197		197		197		197		197		197		197		197
4 heavy duty tables	Jul-93	S L	5	307		307	307		307		307		307		307		307		307		307		307		307		307		307
Lectern Portable	Jun-94	S L	5	328		328	328		328		328		328		328		328		328		328		328		328		328		328
igas barbecue	Jun-94	S L	5	180		180	180		180		180		180		180		180		180		180		180		180		180		180
Minolta copier	Oct-94	S L	5	1500		1500	1500		1500		1500		1500		1500		1500		1500		1500		1500		1500		1500		1500
vacuum	Feb-95	S L	5	120		120	120		120		120		120		120		120		120		120		120		120		120		120
Steam Table	Apr-97	S L	5	350		350	350		350		350		350		350		350		350		350		350		350		350		350
2 cash reg's	Sep-97	S L	5	855		855	855		855		855		855		855		855		855		855		855		855		855		855
Flag Pole	Oct-97	S L	5	1271		1271	1271		1271		1271		1271		1271		1271		1271		1271		1271		1271		1271		1271
Refrig	Oct-97	S L	5	688		688	688		688		688		688		688		688		688		688		688		688		688		688
TV	Oct-97	S L	5	303		303	303		303		303		303		303		303		303		303		303		303		303		303
VCR	Oct-97	S L	5	155		155	155		155		155		155		155		155		155		155		155		155		155		155
40 Stack Chairs	Dec-97	S L	5	1118		1118	1118		1118		1118		1118		1118		1118		1118		1118		1118		1118		1118		1118
TV Stand	Dec-97	S L	5	150		150	150		150		150		150		150		150		150		150		150		150		150		150
8 tables	Dec-97	S L	5	320		320	320		320		320		320		320		320		320		320		320		320		320		320
Drapes	May-98	S L	5	4095		4095	3698		4095		4095		4095		4095		4095		4095		4095		4095		4095		4095		4095
Drapes	Jul-98	S L	5	375		375	375		375		375		375		375		375		375		375		375		375		375		375
Drapes	Aug-98	S L	5	840		840	840		840		840		840		840		840		840		840		840		840		840		840
Drapes	Nov-98	S L	5	278		278	278		278		278		278		278		278		278		278		278		278		278		278
7616 Laser Printer	Feb-00	S L	5	3000		3000	2400		3000		3000		3000		3000		3000		3000		3000		3000		3000		3000		3000
Chairs	Apr-98	S L	5	384		384	308		384		384		384		384		384		384		384		384		384		384		384
Chairs	May-98	S L	5	192		192	152		192		192		192		192		192		192		192		192		192		192		192
Copier	May-99	S L	5	1500		1500	1200		1500		1500		1500		1500		1500		1500		1500		1500		1500		1500		1500
Lawn Mower	Jun-99	S L	5	390		390	312		390		390		390		390		390		390		390		390		390		390		390
Hamburger Cooker	Jun-99	S L	5	200		200	180		200		200		200		200		200		200		200		200		200		200		200
Computer CD ROM	Feb-00	S L	5	120		120	98		120		120		120		120		120		120		120		120		120		120		120
Organ	Feb-00	S L	5	300		300	240		300		300		300		300		300		300		300		300		300		300		300
Bob Morgan Paintir	Aug-00	S L		900		900	0		900		900		900		900		900		900		900		900		900		900		900
8 ft Stand Mixer	Sep-00	S L	5	407		407	212		407		407		407		407		407		407		407		407		407		407		407
Freezer	Oct-00	S L	5	425		425	128		425		425		425		425		425		425		425		425		425		425		425
Deep Fat Fryer	Nov-01	S L	5	260		260	70		260		260		260		260		260		260		260		260		260		260		260
Computer	Nov-01	S L	5	1109		1109	352		1109		1109		1109		1109		1109		1109		1109		1109		1109		1109		1109
3 Chairs	Apr-03	S L	5	202		202	40		202		202		202		202		202		202		202		202		202		202		202
Billy Screen	Jul-04	S L	5	1695		1695	0		1695		1695		1695		1695		1695		1695		1695		1695		1695		1695		1695
Doube Oven	Dec-05	S L	5	849		849	0		849		849		849		849		849		849		849		849		849		849		849
Mindia Copier	Dec-05	S L	5	3500		3500	0		3500		3500		3500		3500		3500		3500		3500		3500		3500		3500		3500
Glass Case	May-07	S L	5	400		400	0		400		400		400		400		400		400		400		400		400		400		400
Flag Pole	Aug-07	S L	5	1937		1937	0		1937		1937		1937		1937		1937		1937		1937		1937		1937		1937		1937
Compilers	Aug-07	S L	5	4080		4080	0		4080		4080		4080		4080		4080		4080		4080		4080		4080		4080		4080
	Apr-08	S L	5	2888		2,888	0		2,888		2,888		2,888		2,888		2,888		2,888		2,888		2,888		2,888		2,888		2,888
Totals				47801		37698	28826		900		37698	2157	30783	703	31486	1026	32515	637	33352	2019	35371	2195	37566	1602	39168	2094	41262		41262
Building	Jul-97	S L	50	444574		444574	45199		8891		8891		54090	8891	71872	8891	71872	8891	80763	8891	88954	8891	88954	8891	107438	8891	116327		116327
Building	Jul-97	S L	50	988		988	988		20		20		70	20	90	20	1180	20	130	20	150	20	150	20	300	20	340		340
				445560		445560	45248		8911		8911		54160	8911	83071	8911	71982	8911	80893	8911	88604	8911	88604	8911	107758	8911	116867		116867
							73875		9614		9614		84943	9614	94557	9940	104497	9748	114245	10930	125175	11239	136411	10513	148924	11005	157928		157928

Helena Lodge # 193 of the Benevolent and Protective Order of Elks
03/31/11

Form 990 Page 9 Part VIII Line f

Grace Seekins Administration Fee	4000 00
Other Income	918 00
Donation Assessments	4375 00
Donations Other	2057 00
Donations Widows	292.00
Charity	3892 50
Picnic	320 00
Raffle Income	10040 00
Garage Sale	1918 60
Silent Auction	1037 50

Form 990, To line f, Part VIII page 9	<u>28850 60</u>
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Helena Lodge # 193 of the Benevolent and Protective Order of Elks

03/31/11

Form 990 Line f, Part IX, Page 10

Line f

	A Total Expense	B Program Service Revenue	C Manage General Expenses	D Fund Raising Expenses
Bank Charges	108 48		108 48	
Computer Expense	512 99		512 99	
News Letter	3752 22		3752 22	
Decorating Committee	66 00	66 00		
Elks of the Year	62 00	62.00		
Exalted Ruler Supplies	426 05		426 05	
Gifts				
Grace Seekins Medical Expense	7911 99	7911 99		
Grace Seekins Admi1 Expense	4000 00		4000 00	
Grace Seekins Youth Expense	1850 00	1850 00		
Lodge Activities	314 54	314 54		
Membership Relief	0 00			
Membership Dinit Expense	0 00			
Memorial Service	65 28	65 28		
MT Elks Assoc State Project	352 15	352 15		
National Foundation	2317 50	2317 50		
National Veterans Service	317 44	317 44		
Telephone	545 13		545 13	
Postage	496 33		496 33	
Picnic	320 00	320 00		
Property Taxes	1744.21		1744 21	
Raffle Expense	989 00		989 00	
Repairs	1671 57		1671 57	
Social and Community Welfare	0 00		0 00	
Youth Activities	4547 41	4547 41		
Visiting Committee	193 95	193 95		
Volunteer Firefighters	1215 13	1215 13		
Miscellaneous	24 37		24 37	

to line f part 1X Page 10

33803 74 19533 39 14270 35

Assets by Classification - 990

3/31/2011 Benevolent and Protective Order of Elks Deer Lodge 1737 81-0224893

Item No	Description of Property **** indicates DISPOSED	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	Convention Code	Prior Accum Deprec , 179 Bonus	2010 Deprec	2010 Accum Deprec
5-yr Computers (listed)																
26	Computer	9/21/2008	F-4	100 00%	330		0	0	0	330	5	150DB	HY	150	59	209
	Total 5-yr Computers and peripherals (listed property)				330		0	0	0	330				150	59	209
7-yr Genl purp tools, mach, equip																
17	Stove & Grills	4/1/1992	F-10	100 00%	10,756		0	0	0	10,756	7	150DB	HY	8,720	0	8,720
16	Cooler	4/1/1993	F-10	100 00%	1,839		0	0	0	1,839	7	150DB	HY	1,839	0	1,839
8	Furniture & Equipment	4/1/2000	F-10	100 00%	1,499		0	0	0	1,499	15	150DB	HY	1,077	89	1,166
25	Steam Table	3/28/2007	F-10	100 00%	1,625		0	0	0	1,625	7	SL	MQ4	725	232	957
	Total 7-yr General purpose tools, machinery, and equipment				15,719		0	0	0	15,719				12,361	321	12,682
7-yr Office furn, fixtures, equip																
11	Cocktail Station	4/1/1985	F-11	100 00%	205		0	0	0	205	7	150DB	HY	205	0	205
10	Deep Freeze	4/1/1985	F-11	100 00%	200		0	0	0	200	7	SL	HY	200	0	200
9	Furniture	4/1/1985	F-11	100 00%	14,135		0	0	0	14,135	7	SL	HY	14,135	0	14,135
14	Ice Machine	4/1/1985	F-11	100 00%	370		0	0	0	370	7	SL	HY	370	0	370
15	Safe	4/1/1985	F-11	100 00%	126		0	0	0	126	7	SL	HY	126	0	126
13	Smoke Eliminator	4/1/1985	F-11	100 00%	952		0	0	0	952	7	SL	HY	952	0	952
12	Furniture	4/4/1989	F-11	100 00%	1,906		0	0	0	1,906	15	150DB	HY	1,906	0	1,906
18	Equipment Repairs	4/1/2001	F-11	100 00%	1,689		0	0	0	1,689	10	150DB	HY	1,479	148	1,627
21	Copier	10/1/2002	F-11	100 00%	200		0	0	0	200	7	150DB	HY	196	0	196
22	Cooler	11/1/2002	F-11	100 00%	1,450		0	0	0	1,450	7	150DB	HY	1,406	0	1,406
24	Ice Machine	10/1/2005	F-11	100 00%	2,000		0	0	0	2,000	7	150DB	HY	1,552	245	1,797
27	Dishwasher	6/1/2010	F-11	100 00%	4,000		0	2,000	0	2,000	7	200DB	HY	0	286	2,286
	Total 7-yr Office furniture, fixtures and equipment				27,233		0	2,000	0	25,233				22,527	679	25,206
39-yr Nonresidential real estate																
28	Building	6/1/2009	R-5	100 00%	358,625		0	0	0	358,625	39	SL/GDS	MM	0	9,195	9,195
24	Building	6/1/2009	R-5	100 00%	5,797		0	0	0	5,797	39	SL/GDS	MM	0	0	0
	Total 39-yr Nonresidential and commercial real estate				364,422		0	0	0	364,422				0	9,195	9,195
	SubTotals				407,704		0	2,000	0	405,704				35,038	10,254	47,292
	Less Disposed Assets				(0)		(0)	(0)	(0)	(0)				(0)	(0)	(0)
	Ending Totals				407,704		0	2,000	0	405,704				35,038	10,254	47,292