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Return of Organization Exempt From Income Tax

2010

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ 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 and Protective Order of ELKS Lodge #1858
 Doing Business As Florence ELKS Lodge #1858
 Number and street (or P O box if mail is not delivered to street address) Room/suite
P O BOX 36
 City or town, state or country, and ZIP + 4
FLORENCE OR 97439

D Employer identification number 93-0411142

E Telephone number (541) 997-2610

F Name and address of principal officer
Mary Wendling P O Box 36, Florence, OR 97439

G Gross receipts \$ 662,099

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: ▶ N/A

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1952

M State of legal domicile OR

H(c) Group exemption number ▶ 1156

Part I Summary

1 Briefly describe the organization's mission or most significant activities To carry on Fraternal Activities under the ELKS Lodge system. Net income is used exclusively for Benevolent and Charitable purposes. Charitable purposes include Youth Activities, Community Events, and to Fund Charities

2 Check this box 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)	<u>3</u>	<u>10</u>
4 Number of independent voting members of the governing body (Part VI, line 1b)	<u>4</u>	<u>5</u>
5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)	<u>5</u>	<u>14</u>
6 Total number of volunteers (estimate if necessary)	<u>6</u>	
7a Total unrelated business revenue from Part VIII, column (C), line 12	<u>7a</u>	<u>0</u>
7b Net unrelated business taxable income from Form 990-T, line 34	<u>7b</u>	<u>0</u>

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	<u>0</u>	<u>0</u>
9 Program service revenue (Part VIII, line 2g)	<u>134,154</u>	<u>99,524</u>
10 Investment income (Part VIII, column (A), lines 3, 4 and 7d)	<u>887</u>	<u>974</u>
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8d, 9c, 10c, and 11e)	<u>195,224</u>	<u>186,343</u>
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>330,265</u>	<u>286,841</u>
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>3,000</u>	<u>2,036</u>
14 Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>	<u>0</u>
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>39,673</u>	<u>46,943</u>
16a Professional fundraising fees (Part IX, column (A), line 11e)	<u>0</u>	<u>0</u>
b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>0</u>		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	<u>186,479</u>	<u>193,484</u>
18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>229,152</u>	<u>242,463</u>
19 Revenue less expenses Subtract line 18 from line 12	<u>101,113</u>	<u>44,378</u>
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	<u>960,427</u>	<u>977,033</u>
21 Total liabilities (Part X, line 26)	<u>133,937</u>	<u>106,165</u>
22 Net assets or fund balances Subtract line 21 from line 20	<u>826,490</u>	<u>870,868</u>

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: Roger W. McCorkle Date: 6-30-2011
 Type or print name and title: Roger W. McCorkle - chairman Bd. of Directors

Paid Preparer's Use Only

Print/Type preparer's name: JIMMIE L HART, EA, #30232-C Preparer's signature: [Signature] Date: 6/30/2011 Check if self-employed PTIN: P00627641
 Firm's name: HART FINANCIAL SERVICES Firm's EIN: 26-2065311
 Firm's address: 2006 HWY 101, #343, FLORENCE, OR 97439 Phone no: (541) 902-9109

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

For Paperwork Reduction Act Notice, see the separate instructions

SCANNED JUL 13 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
To carry on Fraternal Activites under the ELKS Lodge system, Net income is used exclusively
for Benevolent and Charitable purposes. Charitable purposes include Youth Activites,
Community Events, and to Fund Charities

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 \$ 217,254 including grants of \$ 0) (Revenue \$ 0)
To carry on Fraternal Activites under the ELKS Lodge System

4b (Code) (Expenses \$ 4,813 including grants of \$ 0) (Revenue \$ 0)
To Fund Charities

4c (Code) (Expenses \$ 20,396 including grants of \$ 0) (Revenue \$ 0)
To Fund Youth Activites & Community Events

4d Other program services (Describe in Schedule O)
(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses ▶ 242,463

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)		

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
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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <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)		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		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? <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
35a 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>		
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>		
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	

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		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable		
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		
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?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
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?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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		
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		
8a	a The governing body?	X	
8b	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
10b	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
11b	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
12b	b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	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?		
15a	a The organization's CEO, Executive Director, or top management official		X
15b	b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)	X	
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
16b	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 ▶ OR
- 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 541-997-2610
 P O Box 36, Florence, OR 97439

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) Lyle Jorgerson Exalted Ruler	15	X					0	0	0	
(2) Keith Carrico Leading Knight	10	X					0	0	0	
(3) Jay Tank Loyal Knight	10	X					0	0	0	
(4) Paul Ricard Trustee	2	X					0	0	0	
(5) Keith Herring Trustee	2	X					0	0	0	
(6) Gary Hensen Trustee	2	X					0	0	0	
(7) Al Whitehead Trustee	2	X					0	0	0	
(8) Roger McCorkle Trustee, Chair	10	X					0	0	0	
(9) Julie Brown Lecturing Knight	10	X					0	0	0	
(10) Bobbi Harris Esquire	10			X			0	0	0	
(11) Glenn Neklason Secretary	20			X			0	0	9,000	
(12) Torch Cox Treasurer	10			X			0	0	0	
(13) Steve Wade Chaplin	5			X			0	0	0	
(14) Ken Jordan Inner Guard	5			X			0	0	0	
(15) Jim Watkins Tiler	5			X			0	0	0	
(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	0	0	9,000
c Total from continuation sheets to Part VII, Section A	0	0	0
d Total (add lines 1b and 1c)	0	0	9,000

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**

	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
		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	0				
	b Membership dues	0				
	c Fundraising events	0				
	d Related organizations	0				
	e Government grants (contributions)	0				
	f All other contributions, gifts, grants, and similar amounts not included above	0				
	g Noncash contributions included in lines 1a-1f	\$ 0				
	h Total. Add lines 1a-1f	0				
	Program Service Revenue	2a Membership Dues	95,104	95,104		
b Contributions from Members		4,420	4,420			
c		0				
d		0				
e		0				
f All other program service revenue		0				
g Total. Add lines 2a-2f		99,524				
Other Revenue		3 Investment income (including dividends, interest, and other similar amounts)	974	974		
	4 Income from investment of tax-exempt bond proceeds	0				
	5 Royalties	0				
	6a Gross Rents	(i) Real	96,385			
		(ii) Personal				
		b Less rental expenses	34,551			
		c Rental income or (loss)	61,834	0		
	d Net rental income or (loss)	61,834	61,834			
	7a Gross amount from sales of assets other than inventory	(i) Securities	0	0		
		(ii) Other				
		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	0			
c Net income or (loss) from fundraising events		0				
9a Gross income from gaming activities See Part IV, line 19	a	214,883				
	b Less direct expenses	205,494				
	c Net income or (loss) from gaming activities	9,389	9,389			
10a Gross sales of inventory, less returns and allowances	a	215,570				
	b Less cost of goods sold	135,213				
	c Net income or (loss) from sales of inventory	80,357	80,357			
Miscellaneous Revenue		Business Code				
11a Advertising		4,250	4,250			
	b Key Cards	585	585			
	c See Statement Part VIII, Line 11c	29,928	29,928			
	d All other revenue	0				
	e Total. Add lines 11a-11d	34,763				
12 Total revenue. See instructions	286,841	286,841	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	2,036	2,036		
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	9,000	9,000		
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	32,980	32,980		
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0			
9 Other employee benefits	0			
10 Payroll taxes	4,963	4,963		
11 Fees for services (non-employees)				
a Management	0			
b Legal	0			
c Accounting	10,699	10,699		
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	372	372		
13 Office expenses	9,850	9,850		
14 Information technology	0			
15 Royalties	0			
16 Occupancy	0			
17 Travel	0			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	2,212	2,212		
20 Interest	48	48		
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	30,081	30,081	0	0
23 Insurance	13,210	13,210		
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 Supplies	4,177	4,177		
b Telephone	2,170	2,170		
c Postage & Shipping	750	750		
d Printing & Publications	4,350	4,350		
e Bar, Dining & Kitchen Supplies	6,045	6,045		
f All other expenses See Statement Part IV, Line 24f	109,520	109,520		
25 Total functional expenses. Add lines 1 through 24f	242,463	242,463	0	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	10,258	1	8,947		
	2	Savings and temporary cash investments	301,165	2	333,755		
	3	Pledges and grants receivable, net	0	3	0		
	4	Accounts receivable, net	0	4	125		
	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	10,679	8	11,616		
	9	Prepaid expenses and deferred charges		9			
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	1,770,646			
	b	Less accumulated depreciation	10b	1,148,056	638,325	10c	622,590
	11	Investments—publicly traded securities	0	11	0		
	12	Investments—other securities See Part IV, line 11	0	12	0		
	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)	960,427	16	977,033			
Liabilities	17	Accounts payable and accrued expenses	16,448	17	19,385		
	18	Grants payable		18			
	19	Deferred revenue	62,467	19	62,811		
	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	29,012	23	0		
	24	Unsecured notes and loans payable to unrelated third parties	0	24	0		
	25	Other liabilities Complete Part X of Schedule D	26,010	25	23,969		
	26	Total liabilities. Add lines 17 through 25	133,937	26	106,165		
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	826,490	32	870,868		
	33	Total net assets or fund balances	826,490	33	870,868		
	34	Total liabilities and net assets/fund balances	960,427	34	977,033		

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	286,841
2	Total expenses (must equal Part IX, column (A), line 25)	2	242,463
3	Revenue less expenses Subtract line 2 from line 1	3	44,378
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	826,490
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	870,868

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 and Protective Order of ELKS Lodge #1858

Employer identification number

93-0411142

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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...?, 6 Did the organization inform all grantees...?

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7

Form with multiple sections: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... (includes sub-table 2a-2d), 3 Number of conservation easements modified..., 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy..., 6 Staff and volunteer hours..., 7 Amount of expenses incurred..., 8 Does each conservation easement reported on line 2(d) above satisfy the requirements..., 9 In Part XIV, describe how the organization reports 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
1c	0
1d	
1e	
1f	0

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

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

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

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

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	306,268		306,268
b Buildings	0	740,261	628,157	112,104
c Leasehold improvements	0	66,781	43,921	22,860
d Equipment	0	365,345	344,911	20,434
e Other	0	291,991	131,067	160,924
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				622,590

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	0	
(A)	0	
(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)	0	

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) Restricted Funds	23,969
(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)	23,969

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)	286,841
2	Total expenses (Form 990, Part IX, column (A), line 25)	242,463
3	Excess or (deficit) for the year Subtract line 2 from line 1	44,378
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	0
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	44,378

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return		
1	Total revenue, gains, and other support per audited financial statements	286,841
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	3 286,841
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)	5 286,841

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return		
1	Total expenses and losses per audited financial statements	242,463
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	3 242,463
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)	5 242,463

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	0	0	0
	2	Less Charitable contributions	0	0	0
	3	Gross income (line 1 minus line 2)	0	0	0
Direct Expenses	4	Cash prizes	0	0	0
	5	Noncash prizes	0	0	0
	6	Rent/facility costs	0	0	0
	7	Food and beverages	0	0	0
	8	Entertainment	0	0	0
	9	Other direct expenses	0	0	0
	10	Direct expense summary Add lines 4 through 9 in column (d)			
11	Net income summary Combine line 3, column (d), and line 10				0

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			214,883
Direct Expenses	2	Cash prizes			154,439	154,439
	3	Noncash prizes				0
	4	Rent/facility costs				0
	5	Other direct expenses			51,055	51,055
6	Volunteer labor	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input type="checkbox"/> Yes _____% <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100.00% <input type="checkbox"/> No		
7	Direct expense summary Add lines 2 through 5 in column (d)				(205,494)	
8	Net gaming income summary Combine line 1, column d, and line 7				9,389	

- 9 Enter the state(s) in which the organization operates gaming activities OR _____
- a Is the organization licensed to operate gaming activities in each of these states? Yes No
- b If "No," explain _____
- 10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No
- b If "Yes," explain _____

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

Employer identification number

Benevolent and Protective Order of ELKS Lodge #1858

93-0411142

Form 990 Part VI Section B Line 11-11a A copy of Federal Form 990 is provided to the
Board of Trustees before filing. Also, a copy is provided to the ELKS Grand Lodge Auditing &
Accounting Committee along with the Annual Financial Report.

Form 990 Part VI Section B Line 15b Compensation for Officers or Key Employees is
determined by State Wage Laws and prevailing salary requirements for the positions.

Form 990 Part VI Section C Line 19 Governing documents, conflict of interest policies and
financial statements are not available to the public. Any member in good standing may request
this information within the Lodge & Club bylaws. Copies of Federal Form 990 that have been
filed with the Internal Revenue Service are available for Public Inspection.

3/31/2011

Form 4562 Statement - 990

Item No	Description of Property	Date Placed In Service	Asset Code	Bus Use %	Cost/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
7	BUILDING ADDITION 4	4/11/1994	R-5	100 00%	135,000	0	0	0	0	135,000	39	SL/GDS	MM	56,144	3,461	59,605
18	RV HOOKUPS	1/1/1999	R-7	100 00%	16,397	0	0	0	0	16,397	15	SL/GDS	HY	13,305	1,093	14,398
28	REC PARK IMPROVEME	9/3/2001	R-2	100 00%	55,840	0	0	0	0	55,840	20	SL/ADS	HY	35,368	2,792	38,160
29	PROPERTY INFRASTRU	6/1/2002	R-2	100 00%	33,751	0	0	0	0	33,751	20	SL/ADS	HY	19,493	1,688	21,181
32	RESTROOM FACILITY	11/1/2002	R-5	100 00%	14,444	0	0	0	0	14,444	39	SL/GDS	MM	3,110	370	3,480
34	RESTROOMS	7/1/2003	R-5	100 00%	5,055	0	0	0	0	5,055	39	SL/GDS	MM	970	130	1,100
36	SEPTIC	12/15/2003	F-17	100 00%	3,315	0	0	0	0	3,315	20	SL/ADS	HY	1,658	166	1,824
37	RV SITE PREP	4/26/2004	R-2	100 00%	6,700	0	0	0	0	6,700	15	1500DB	HY	3,510	395	3,905
38	TRANSFORMERS	5/13/2004	R-2	100 00%	5,900	0	0	0	0	5,900	15	1500DB	HY	3,090	348	3,438
39	RV PARK IMPROVEMEN	6/30/2004	R-2	100 00%	27,248	0	0	0	0	27,248	15	1500DB	HY	14,271	1,608	15,879
41	SEPTIC & ELECTRIC	9/30/2004	R-2	100 00%	9,082	0	0	0	0	9,082	15	1500DB	HY	4,757	536	5,293
42	RV SITE PREP	10/8/2004	R-2	100 00%	31,413	0	0	0	0	31,413	15	1500DB	HY	16,451	1,853	18,304
46	REC PARK BUILDING 0E	12/31/2005	R-5	100 00%	43,845	0	0	0	0	43,845	39	SL/GDS	MM	5,948	1,124	7,072
47	ELECTRICAL RV PARK	1/19/2006	R-7	100 00%	3,787	0	0	0	0	3,787	15	SL/GDS	HY	1,701	252	1,953
48	ENTRY SYSTEM	4/9/2006	F-11	100 00%	5,382	0	0	0	0	5,382	10	SL/ADS	HY	3,460	538	3,998
49	COMPUTER	5/2/2006	F-5	100 00%	1,002	0	0	0	0	1,002	5	SL/ADS	HY	900	102	1,002
50	COMPUTER	5/8/2006	F-5	100 00%	1,530	0	0	0	0	1,530	5	SL/ADS	HY	1,377	153	1,530
51	CONVECTION OVENS	5/28/2006	F-10	100 00%	5,097	0	0	0	0	5,097	10	SL/ADS	HY	3,276	510	3,786
52	REC PARK IMPROVEME	7/1/2006	R-2	100 00%	9,907	0	0	0	0	9,907	20	SL/ADS	HY	2,970	495	3,465
53	REC PARK BLDG IMPRC	7/1/2006	R-5	100 00%	9,091	0	0	0	0	9,091	39	SL/GDS	MM	1,097	233	1,330
55	NEW FRYERS	9/1/2006	F-10	100 00%	6,134	0	0	0	0	6,134	10	SL/ADS	HY	3,942	613	4,555
56	PHONE SYSTEM	11/1/2006	F-11	100 00%	3,700	0	0	0	0	3,700	10	SL/ADS	HY	2,380	370	2,750
57	AUTO EXTERNAL DEFIE	12/15/2006	F-10	100 00%	1,015	0	0	0	0	1,015	10	SL/ADS	HY	653	102	755
59	STORAGE SHED	4/12/2007	R-3	100 00%	9,016	0	0	0	0	9,016	25	SL/ADS	HY	1,127	361	1,488
60	ROOF-ROCK HOUSE	4/30/2007	R-9	100 00%	1,492	0	0	0	0	1,492	5	SL/GDS	HY	745	298	1,043
61	TRACTOR	1/30/2008	V-2	100 00%	5,026	0	0	0	0	5,026	5	1500DB	HY	3,124	837	3,961
64	STOVE	4/14/2008	F-10	100 00%	900	0	0	0	0	900	7	200DB	HY	349	157	506
65	ICE MACHINE	7/8/2008	F-10	100 00%	2,325	0	0	0	0	2,325	7	200DB	HY	901	407	1,308
66	REFRIGERATER	8/29/2008	F-10	100 00%	737	0	0	0	0	737	7	200DB	HY	285	129	414
63	Garage Door	3/18/2009	F-11	100 00%	665	0	0	0	0	665	7	200DB	HY	258	116	374
69	STOVE	9/10/2009	F-10	100 00%	3,666	0	0	0	0	3,666	7	200DB	HY	524	898	1,422
68	HEAT PUMP	11/5/2009	R-7	100 00%	15,530	0	0	0	0	15,530	15	SL/GDS	HY	518	1,035	1,553
67	CABLE	2/22/2010	F-10	100 00%	2,373	0	0	0	0	2,373	7	200DB	HY	339	581	920
70	CHAR BOILER	3/2/2010	F-10	100 00%	1,403	0	0	0	0	1,403	7	200DB	HY	200	544	544
73	OFFICE COMPUTER	9/30/2010	F-5	100 00%	1,331	0	0	1,331	0	0	5	200DB	HY	0	0	1,331
74	OFFICE COMPUTER	1/6/2011	F-5	100 00%	832	0	0	832	0	0	5	200DB	HY	0	0	832
75	FOOD HEAT LAMP	1/31/2011	F-7	100 00%	624	0	0	624	0	0	5	200DB	HY	0	0	624
71	HEAT PUMP	7/20/2010	F-10	100 00%	7,975	0	0	0	0	7,975	7	200DB	HY	0	1,140	1,140
76	EQUIPMENT	3/29/2011	F-10	100 00%	1,010	0	0	1,010	0	0	7	200DB	HY	0	0	1,010
77	RV PARK-BBQ/PATIO	2/28/2011	R-2	100 00%	2,573	0	0	693	0	1,880	15	1500DB	HY	0	94	787

Listed Property

Listed property with more than 50% business use (Line 25 and 26)

19	CASH REGISTER	3/2/1999	F-8	100 00%	350	0	0	0	0	350	10	SL/ADS	HY	302	0	302			
62	COMPUTER	3/30/2008	F-4	100 00%	673	0	0	0	0	673	5	SL/GDS	MM	276	135	411			
11	SOUND SYSTEM	6/13/1997	F-12	100 00%	4,781	0	0	0	0	4,781	10	SL/ADS	HY	4,781	0	4,781			
58	WiFi System at Rec Park	4/30/2007	F-4	100 00%	1,105	0	0	0	0	1,105	5	200DB	HY	787	127	914			
Total listed prop with > 50% business use																			
														6,909	0	0	0	0	6,909

Subtotal Listed Property

														6,146	262	6,408
														6,146	262	6,408

Depreciation and Amortization

(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions. ▶ Attach to your tax return

Name(s) shown on return Benevolent and Protective Order of ELKS Lodge 990	Business or activity to which this form relates	Identifying number 93-0411142
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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

1 Maximum amount (see instructions)	1	500,000
2 Total cost of section 179 property placed in service (see instructions)	2	11,772
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	0
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	500,000
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property Enter the amount from line 29	7	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12	▶ 13	0

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)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	4,490
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

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

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2010	17	24,095
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property			5	HY	200DB	
c 7-year property		7,975	7	HY	200DB	1,140
d 10-year property						
e 15-year property		1,880	15	HY	150DB	94
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	

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

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions)

21 Listed property Enter amount from line 28	21	262
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations - see instructions	22	30,081
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	▶ 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? Yes No **24b** If "Yes," is the evidence written? Yes 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
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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

COMPUTER	3/30/2008	100 00%	673	673	5	S/L - MM	135	
WiFi System at Rec Park	4/30/2007	100 00%	1,105	1,105	5	200DB - HY	127	

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** 262

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1 **29** 0

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

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No										
30 Total business/investment miles driven during the year (do not include commuting miles)												
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?												
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)

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
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
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42 Amortization of costs that begins during your 2010 tax year (see instructions)

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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** 0