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Form **990**

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

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 04/01, **2011, and ending** 03/31, **20** 12

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

C Name of organization: ROANOKE LODGE 197 BPO ELKS

Doing Business As

Number and street (or P O box if mail is not delivered to street address): 1147 PERSINGER ROAD, SW — Room/suite

City or town, state or country, and ZIP + 4: ROANOKE, VA 24015

D Employer identification number 54-0138694

E Telephone number (540) 344-6140

G Gross receipts $ 557,325.

F Name and address of principal officer

H(a) Is this a group return for affiliates? Yes [ ] No [X]

H(b) Are all affiliates included? Yes [ ] No [ ]

If "No," attach a list (see instructions)

H(c) Group exemption number ▶ 1156

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

J Website. ▶ N/A

K Form of organization: Corporation [X] Trust [ ] Association [ ] Other ▶

L Year of formation 1925 **M** State of legal domicile VA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities
THE ROANOKE LODGE NO. 197 B.P.O. ELKS IS A NONPROFIT ORGANIZATION WHOSE EXEMPT PURPOSES ARE CHARITABLE AND FRATERNAL.

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)	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 2011 (Part V, line 2a)	5	47.
6	Total number of volunteers (estimate if necessary)	6	50.
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

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	157,162.	163,241.
	9	Program service revenue (Part VIII, line 2g)	69,572.	67,886.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,143.	308.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	143,386.	152,903.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	371,263.	384,338.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,320.	7,675.
	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)	116,821.	148,845.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	270,914.	225,075.
	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	392,055.	381,595.
	19	Revenue less expenses Subtract line 18 from line 12	-20,792.	2,743.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	452,307.	538,466.
	21	Total liabilities (Part X, line 26)	73,181.	156,597.
	22	Net assets or fund balances Subtract line 21 from line 20	379,126.	381,869.

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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 — Date 6/14/12

▶ William R Chase Secretary
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
RICHARD A. GARBEE, CPA		6/8/12		P00041307

Firm's name ▶ SALYER, GARBEE & CO., CPAS, PC — Firm's EIN ▶ 54-1569238

Firm's address ▶ 209 BOULEVARD SALEM, VA 24153 — Phone no 540 387 0229

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2011)

JSA
1E1010 1 000

24 P TSP

SCANNED JUL 09 2012

SCANNED JUL 16 2012

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
THE ROANOKE LODGE NO. 197 B.P.O. ELKS (ORGANIZATION) IS A NONPROFIT ORGANIZATION WHOSE EXEMPT PURPOSES ARE CHARITABLE AND FRATERNAL. THE ORGANIZATION RECEIVES ITS SUPPORT AND REVENUE PRIMARILY FROM DUES AND FUNDRAISING ACTIVITIES.

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 organization's program service accomplishments for each of its three largest program services, as measured 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 $ 299,416. including grants of $ _____) (Revenue $ _____)
ROANOKE ELKS LODGE IS AFFILIATED WITH THE BENEVOLENT AND PROTECTIVE ORDER OF ELKS NATIONAL FOUNDATION. THE ORGANIZATION PROMOTES AND PRACTICES COMMUNITY ACTIVISM AND FELLOWSHIP THROUGH FAMILY ACTIVITIES AND PROGRAMS, SCHOLARSHIPS, SCOUTING, SWIM TEAM, VETERANS PROGRAMS AND DRUG AWARENESS PROGRAMS. ELKS INVESTS IN THE COMMUNITY THROUGH PROGRAMS THAT HELP CHILDREN GROW UP HEALTHY AND DRUG-FREE.

4b (Code _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

4c (Code _____) (Expenses $ _____ including grants of $ _____) (Revenue $ _____)

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

4e Total program service expenses ▶ 299,416.

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*	1		X
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		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*	3		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*	4		
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*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which 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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		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*	9		X
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		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*	11a	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*	11b		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*	11c		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*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		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*	11f		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*	12a		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*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		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*	15		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*	16		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)*	17		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*	18	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*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		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*	22	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*	23		X
24 a	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*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25 a	**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*	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		
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*	26		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	28b		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		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*	32		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*	33		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*	34		X
35 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	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*	35b		X
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*	36		
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*	37		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	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a	4		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	
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	2a	47		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	X
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a	X
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*			3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?			4a	X
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?			5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			5c	
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible?			6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			6b	
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?			7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h	
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?			8	
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?			9a	
b	Did the organization make a distribution to a donor, donor advisor, or related person?			9b	
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?			12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?			13a	
	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	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a	X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*			14b	

Part VI Governance, Management, and Disclosure *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response to any question in this Part VI . . . . . [X]

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 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O 1a 5			
b	Enter the number of voting members included in line 1a, above, who are independent 1b 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?	2		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?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	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*	9		X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X	
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	X	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		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	15a	X	
b	Other officers or key employees of the organization	15b	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?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

[ ] Own website [ ] Another's website [X] Upon request

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ORGANIZATION'S OFFICERS 1147 PERSINGER ROAD, SW ROANOKE, VA 24015 540-344-6140

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 (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) PAUL MARNELL PRESIDENT	0	X		X				0	0	0
(2) WILLIAM R CHASE SECRETARY	0	X		X				11,900.	0	0
(3) WAYNE G HALL TREASURER	0	X		X				0	0	0
(4) DAVID STULTZ BOARD CHAIRMAN	0	X						0	0	0
(5) RICK BITOLO DIRECTOR	0	X						0	0	0
(6) MARVIN CARTER DIRECTOR	0	X						0	0	0
(7) TIM SHEPHERD DIRECTOR	0	X						0	0	0
(8) KATHY COOK DIRECTOR	0	X						0	0	0
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

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 (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
1b Sub-total ▶								11,900.	0	0
c Total from continuation sheets to Part VII, Section A ▶								0	0	0
d Total (add lines 1b and 1c) ▶								11,900.	0	0

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of 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? *If "Yes," complete Schedule J for such individual*	3		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? *If "Yes," complete Schedule J for such individual*	4		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? *If "Yes," complete Schedule J for such person*	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 Report compensation for the calendar year ending with or within the organization's tax year

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

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 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					
	b Membership dues	1b	163,241.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f $						
	h Total. Add lines 1a-1f ▶			163,241.			
Program Service Revenue		Business Code					
	2a POOL PASSES			56,222.	56,222.		
	b SWIM TEAM			6,461.	6,461.		
	c MISCELLANEOUS INCOME			5,203.	5,203.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f ▶			67,886.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ATTACHMENT 1 ▶			308.	308.		
	4 Income from investment of tax-exempt bond proceeds ▶			0			
	5 Royalties ▶			0			
		(i) Real	(ii) Personal				
	6a Gross rents	11,475.					
	b Less rental expenses						
	c Rental income or (loss)	11,475.					
	d Net rental income or (loss) ▶			11,475.			
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory						
	b Less cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss) ▶			0			
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18	a	21,940.				
	b Less direct expenses	b	17,485.				
	c Net income or (loss) from fundraising events ATCH 2 ▶			4,455.			
	9a Gross income from gaming activities See Part IV, line 19	a					
	b Less direct expenses	b					
	c Net income or (loss) from gaming activities ▶			0			
	10a Gross sales of inventory, less returns and allowances	a	292,475.				
	b Less cost of goods sold	b	155,502.				
	c Net income or (loss) from sales of inventory ATCH 3 ▶			136,973.			
	Miscellaneous Revenue	Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d ▶			0			
	12 Total revenue. See instructions ▶			384,338.	68,194.		

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)

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

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 United States See Part IV, line 21	0			
2 Grants and other assistance to individuals in the United States See Part IV, line 22	7,675.	7,675.		
3 Grants and other assistance to governments, organizations, and individuals outside the United States 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	11,900.	11,900.		
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	125,519.	91,121.	34,398.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9 Other employee benefits	0			
10 Payroll taxes	11,426.	9,353.	2,073.	
11 Fees for services (non-employees)				
a Management	0			
b Legal	0			
c Accounting	13,270.	6,635.	6,635.	
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	534.	534.		
13 Office expenses	4,527.	1,494.	3,033.	
14 Information technology	0			
15 Royalties	0			
16 Occupancy	44,875.	33,656.	11,219.	
17 Travel	1,950.	975.	975.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	0			
20 Interest	1,744.	1,308.	436.	
21 Payments to affiliates	16,109.	16,109.		
22 Depreciation, depletion, and amortization	34,173.	25,630.	8,543.	
23 Insurance ATCH 6	7,246.	3,623.	3,623.	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a POOL OPERATION	22,631.	22,631.		
b REPAIRS AND MAINTENANCE	39,444.	33,527.	5,917.	
c SUPPLIES	15,771.	13,405.	2,366.	
d TAXES AND LICENSES	5,638.	4,792.	846.	
e All other expenses	17,163.	15,048.	2,115.	
25 **Total functional expenses.** Add lines 1 through 24e	381,595.	299,416.	82,179.	
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)	0			

Part X Balance Sheet

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	144,041.	1	188,694.
	2	Savings and temporary cash investments	50,017.	2	0
	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	0	5	0
	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)	0	6	0
	7	Notes and loans receivable, net	0	7	0
	8	Inventories for sale or use	6,563.	8	10,728.
	9	Prepaid expenses and deferred charges ATCH 4	1,371.	9	5,620.
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D — 10a 1,306,619.			
	b	Less accumulated depreciation — 10b 973,195.	250,315.	10c	333,424.
	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)	452,307.	16	538,466.
Liabilities	17	Accounts payable and accrued expenses	5,863.	17	4,869.
	18	Grants payable	0	18	0
	19	Deferred revenue ATCH 5	67,318.	19	53,585.
	20	Tax-exempt bond liabilities	0	20	0
	21	Escrow or custodial account liability Complete Part IV of Schedule D	0	21	0
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L	0	22	0
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0
	24	Unsecured notes and loans payable to unrelated third parties	0	24	98,143.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	0	25	0
	26	**Total liabilities.** Add lines 17 through 25	73,181.	26	156,597.
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ [X] and complete lines 27 through 29, and lines 33 and 34.**			
	27	Unrestricted net assets	370,333.	27	373,076.
	28	Temporarily restricted net assets	8,793.	28	8,793.
	29	Permanently restricted net assets	0	29	0
		Organizations that do not follow SFAS 117, check here ▶ [ ] 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	379,126.	33	381,869.
	34	Total liabilities and net assets/fund balances	452,307.	34	538,466.

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	384,338.
2	Total expenses (must equal Part IX, column (A), line 25)	2	381,595.
3	Revenue less expenses Subtract line 2 from line 1	3	2,743.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	379,126.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0
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	381,869.

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 ☐ 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?	2a	X	
b	Were the organization's financial statements audited by an independent accountant?	2b		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?	2c	X	
	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?	3a		
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	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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization: ROANOKE LODGE 197 BPO ELKS

Employer identification number: 54-0138694

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? ☐ Yes ☐ 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? ☐ Yes ☐ 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)

☐ Preservation of land for public use (e g , recreation or education)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ $ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

(ii) Assets included in Form 990, Part X ▶ $ _____

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

b Assets included in Form 990, Part X ▶ $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange programs
e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV **Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V **Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a Board designated or quasi-endowment ▶ _____ %

b Permanent endowment ▶ _____ %

c Temporarily restricted endowment ▶ _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI **Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		101,475.		101,475.
b Buildings		847,262.	648,679.	198,583.
c Leasehold improvements				
d Equipment		272,393.	246,783.	25,610.
e Other		85,489.	77,733.	7,756.
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ▶				333,424.

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

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

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

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

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

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

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

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

2. FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740)

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	
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	
10	Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	

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	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12)*			5	

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

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

Part XIV Supplemental Information

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

Part XIV Supplemental Information *(continued)*

SCHEDULE G
(Form 990 or 990-EZ)
Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2011
Open to Public Inspection

Name of the organization: ROANOKE LODGE 197 BPO ELKS
Employer identification number: 54-0138694

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17 Form 990-EZ filers are not required to complete this part

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total . . . . . ▶							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

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 (event type)	(b) Event #2 (event type)	(c) Other Events (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	21,940.			21,940.
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2)	21,940.			21,940.
Direct Expenses	4 Cash prizes	9,500.			9,500.
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	7,985.			7,985.
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(17,485.)
	11 Net income summary Combine line 3, column (d), and line 10 ▶				4,455.

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))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				( )
	8 Net gaming income summary Combine line 1, column d, and line 7 ▶				

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

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 _____

11 Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a	The organization's facility	13a	%
b	An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information

Name ▶ _____

Gaming manager compensation ▶ $ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Complete this part to provide the explanation required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2011

Open to Public Inspection

Name of the organization: ROANOKE LODGE 197 BPO ELKS

Employer identification number: 54-0138694

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . [X] Yes [ ] No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000 Check this box if no one recipient received more than $5,000. Part II can be duplicated if additional space is needed . . . ▶ [X]

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table . . . ▶

3 Enter total number of other organizations listed in the line 1 table . . . ▶

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

Schedule I (Form 990) (2011)

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Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22 Part III can be duplicated if additional space is needed

	(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV appraisal, other)	(f) Description of non-cash assistance
1						
2						
3						
4						
5						
6						
7						

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

2011

Open to Public Inspection

Name of the organization: ROANOKE LODGE 197 BPO ELKS

Employer identification number: 54-0138694

1

SECTION C. DISCLOSURE

SECTION C. DISCLOSURE QUESTION 19 ALL GOVERNING DOCUMENTS, CONFLICT OF INTEREST ARE HANDLE BY THE TRUSTEES OF THE BOARD. FINANCIAL STATEMENTS ARE AVAILABLE BY REQUEST. THE FORM 990 IS REVIEWED BY THE ORGANIZATION'S OFFICERS WITH THE CPA THAT PREPARES THE FORM 990. THE TAX RETURN IS THEN PRESENTED TO THE BOARD

ATTACHMENT 1

FORM 990, PART VIII - INVESTMENT INCOME

DESCRIPTION	(A) TOTAL REVENUE	(B) RELATED OR EXEMPT REVENUE	(C) UNRELATED BUSINESS REV.	(D) EXCLUDED REVENUE
INTEREST INCOME	308.	308.		
TOTALS	308.	308.		

ATTACHMENT 2

FORM 990, PART VIII - FUNDRAISING EVENTS

DESCRIPTION	GROSS INCOME	DIRECT EXPENSES	NET INCOME
RAFFLE	21,940.	17,485.	4,455.
TOTALS	21,940.	17,485.	4,455.

Name of the organization: ROANOKE LODGE 197 BPO ELKS

Employer identification number: 54-0138694

ATTACHMENT 3

FORM 990, PART VIII - GROSS SALES AND COST OF GOODS SOLD

GROSS SALES LESS RETURNS AND ALLOWANCES	292,475.
INVENTORY AT BEGINNING OF YEAR	6,563.
PURCHASES	159,667.
SALARIES AND WAGES	
OTHER COSTS	
SUBTOTAL	166,230.
MINUS ENDING INVENTORY	10,728.
COST OF GOODS SOLD	155,502.

ATTACHMENT 4

FORM 990, PART X - PREPAID EXPENSES AND DEFERRED CHARGES

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
PREPAID EXPENSES	1,371.	5,620.
TOTALS	1,371.	5,620.

ATTACHMENT 5

FORM 990, PART X - DEFERRED REVENUE

DESCRIPTION	BEGINNING BOOK VALUE	ENDING BOOK VALUE
DUES	67,318.	53,585.
TOTALS	67,318.	53,585.

2011

Description of Property ATTACHMENT 6

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
LAND	01/01/1976	101,475.	100.000												
PARKING LOT	06/01/1998	7,500.	100.000			7,500.	7,500.	7,500.	SL		10.000				
BUILDING	01/01/1976	613,358.	100.000			613,358.	558,543.	573,877.	SL		40.000				15,334.
BUILDING IMPROVEM	01/01/1999	51,250.	100.000			51,250.	40,864.	42,145.	SL		40.000				1,281.
BUILDING IMPROVEM.	01/01/1999	75,389.	100.000			75,389.	23,562.	25,447.	SL		40.000				1,885.
SWIMMING POOL	01/01/1995	35,848.	100.000			35,848.	35,848.	35,848.	SL		10.000				
SWIMMING POOL IMP	01/01/2001	36,210.	100.000			36,210.	36,210.	36,210	SL		10.000				
SWIMMING POOL IMP	01/01/2001	73,283.	100.000			73,283.	73,283.	73,283.	SL		10.000				
FURNITURE & FIX	01/01/1990	37,893.	100.000			37,893.	37,893.	37,893.	SL		10.000				
FURNITURE & FIX	01/01/2001	1,400.	100.000			1,400.	1,400.	1,400.	SL		10.000				
LODGE EQUIPMENT	01/01/1996	1,040.	100.000			1,040.	1,040.	1,040.	SL		5.000				
LODGE EQUIPMENT	01/01/1998	2,108.	100.000			2,108.	2,108.	2,108.	SL		5.000				
POOL EQUIPMENT	01/01/1998	3,947.	100.000			3,947.	3,947.	3,947.	SL		3.000				
COMPUTER	01/01/1999	995.	100.000			995.	995.	995.	SL		5.000				
EQUIPMENT	01/01/1999	6,523.	100.000			6,523.	6,523.	6,523.	SL		5.000				
POOL EQUIPMENT	01/01/2000	4,261.	100.000			4,261.	4,261.	4,261.	SL		5.000				
EQUIPMENT	01/01/2000	1,853.	100.000			1,853.	1,853.	1,853.	SL		5.000				
EQUIPMENT	01/01/2000	6,912.	100.000			6,912.	6,912.	6,912.	SL		5.000				
EQUIPMENT	01/01/2001	2,080.	100.000			2,080.	2,080.	2,080.	SL		5.000				
Less Retired Assets															
Subtotals		1,306,619.				1,205,144.	939,022.	973,195.							34,173.

Listed Property

Less Retired Assets															
Subtotals															
TOTALS		1,306,619.				1,205,144.	939,022.	973,195.							34,173.

AMORTIZATION

Asset description	Date placed in service	Cost or basis		Accumulated amortization	Ending Accumulated amortization	Code	Life		Current-year amortization
TOTALS									

*Assets Retired

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2011

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
POOL COVER	06/01/2001	9,000.	100.000			9,000	9,000.	9,000.	SL		5.000				
KITCHEN EQUIPMENT	09/30/2001	1,353.	100.000			1,353.	1,353.	1,353.	SL		5.000				
BUILD IMP-PAVILION	04/30/2001	3,987.	100.000			3,987.	991.	1,091.	SL		40 000				100.
CHAIRS	01/31/2002	4,764.	100.000			4,764.	4,764.	4,764.	SL		5.000				
REST EQUIPMENT	06/15/2001	340.	100.000			340.	340.	340.	SL		5.000				
B.B.Q. GRILL-POOL	04/01/2002	1,000.	100.000			1,000.	1,000.	1,000.	SL		5.000				
POOL EQUIPMENT	04/24/2002	1,500.	100.000			1,500.	1,500.	1,500.	SL		5.000				
FREEZER-LODGE	05/18/2002	279.	100.000			279.	279.	279.	SL		5.000				
CLUB-PICNIC TABLES	05/31/2002	945.	100.000			945.	847.	942.	SL		10.000				95.
FOOD EQUIPMENT	06/12/2002	1,142.	100.000			1,142.	1,142.	1,142.	SL		5.000				
REFRIGERATOR	07/23/2002	365.	100.000			365.	365.	365.	SL		5.000				
CARPET	08/13/2002	2,133.	100.000			2,133.	1,846.	2,059.	SL		10.000				213.
EQUIPMENT	09/17/2002	112.	100.000			112.	112.	112.	SL		5.000				
TABLES	10/09/2002	1,044.	100.000			1,044.	884.	988.	SL		10.000				104.
FOOD EQUIPMENT	10/11/2002	1,733.	100.000			1,733.	1,733.	1,733.	SL		5.000				
FAX MACHINE	10/05/2002	217.	100.000			217.	217.	217.	SL		5.000				
FOOD EQUIPMENT	09/17/2002	1,281.	100.000			1,281.	1,281.	1,281.	SL		5.000				
TV	02/11/2003	193.	100.000			193.	193.	193.	SL		5.000				
KITCHEN EQUIPMENT	03/15/2004	13,611.	100.000			13,611.	13,611.	13,611.	SL		5.000				
Less Retired Assets															
Subtotals															
Listed Property															
Less Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired

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2011

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
CASH REGISTER	05/23/2003	599.	100.000			599.	599.	599.	SL		5.000				
TABLES	05/29/2003	1,106.	100.000			1,106.	869.	980.	SL		10.000				111.
BABY POOL IMPROV.	05/28/2003	6,500.	100.000			6,500.	5,092.	5,742.	SL		10.000				650.
COMPUTER	06/24/2003	2,163.	100.000			2,163.	2,163.	2,163.	SL		5.000				
KITCHEN EQUIPMENT	09/21/2003	397.	100.000			397.	397.	397.	SL		5.000				
TV	01/14/2003	2,332.	100.000			2,332.	2,330.	2,330	SL		5.000				
POOL EQUIPMENT	07/23/2003	470.	100.000			470.	470.	470	SL		5.000				
SWIMMING POOL NATL	04/09/2003	2,294.	100.000			2,294.	1,832.	2,061.	SL		10.000				229.
CLUB-FOOD WARMER	05/16/2004	1,200.	100.000			1,200.	1,200.	1,200.	SL		5.000				
CLUB- STL HOOD	07/31/2004	7,519.	100.000			7,519.	5,013.	5,765.	SL		10.000				752.
CLUB-TABLES	05/16/2004	1,005.	100.000			1,005.	690.	791.	SL		10.000				101.
CLUB-CHAIRS	08/31/2004	836.	100.000			836.	553.	637.	SL		10.000				84.
LOT PAVED	05/27/2004	23,000.	100.000			23,000.	15,717.	18,017.	SL		10.000				2,300.
HANDICAP POOL STAI	04/21/2004	1,790.	100.000			1,790.	1,238.	1,417.	SL		10.000				179.
CLUB-FOOD EQUIP	05/08/2004	226.	100.000			226.	226.	226.	SL		5.000				
CLUB-REFRIGERATOR	06/15/2004	523.	100.000			523.	523.	523.	SL		5.000				
CLUB-FOOD EQUIP	06/15/2004	1,013.	100.000			1,013.	1,013.	1,013.	SL		5.000				
CLUB-FOOD EQUIP	06/15/2004	257.	100.000			257.	257.	257.	SL		5.000				
OFFICE EQUIPMENT	09/15/2004	420.	100.000			420.	420.	420.	SL		5.000				
Less Retired Assets															
Subtotals															

Listed Property

Less Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis		Accumulated amortization	Ending Accumulated amortization	Code	Life		Current-year amortization
TOTALS									

*Assets Retired

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2011

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
SWIMMING POOL ROOF	05/12/2005	3,740.	100 000			3,740.	556.	650.	SL		40.000				94.
AWNING	01/10/2007	1,500.	100.000			1,500.	319.	394.	SL		20.000				75.
EQUIPMENT	01/11/2007	1,600.	100.000			1,600.	1,360.	1,600.	SL		5.000				240.
CLUB-AUTO CASH REG	03/20/2007	3,971.	100 000			3,971.	3,176.	3,971.	SL		5.000				795.
CLUB-WALKIN COOLER	07/25/2007	6,889.	100.000			6,889.	3,608.	4,592.	SL		7.000				984.
AWNING	06/14/2007	378.	100 000			378.	73.	92.	SL		20.000				19.
AIR CURTAINS	06/27/2007	845.	100.000			845.	318.	403.	SL		10.000				85.
FURNITURE	05/20/2008	383.	100.000			383.	108.	146.	SL		10.000				38
FURNITURE	07/01/2008	1,296.	100.000			1,296.	357.	487.	SL		10.000				130.
CLUB-BAR RAIL	06/25/2008	250.	100.000			250.	69.	94.	SL		10.000				25.
TV & EQUIPMENT	10/09/2008	2,696.	100.000			2,696.	1,348.	1,887.	SL		5.000				539.
CLUB-BAR STOOLS	09/03/2008	1,600.	100.000			1,600.	413.	573.	SL		10.000				160.
CLUB-COMPRESSOR	09/23/2009	1,156.	100.000			1,156.	347.	578.	SL		5.000				231.
CLUB-RESTR EQUIPME	10/25/2010	1,059.	100.000			1,059.	88.	300.	SL		5.000				212.
KITCHEN EQUIPMENT	05/26/2011	1,525.	100.000			1,525.		254.	SL		5.000				254.
POOL PUMP	07/26/2011	8,690.	100.000			8,690.		579.	SL		10.000				579.
POOL EQUIPMENT	08/09/2011	1,400.	100.000			1,400.		93.	SL		10.000				93.
AIR CONDITIONER	05/26/2011	101,400.	100.000			101,400.		5,633.	SL		15 000				5,633.
CLUB EQUIPMENT	07/20/2011	4,267.	100.000			4,267.		569.	SL		5.000				569.
Less Retired Assets															
Subtotals															
Listed Property															
Less Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired

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RENT AND ROYALTY INCOME

Taxpayer's Name	Identifying Number
ROANOKE LODGE 197 BPO ELKS	54-0138694

DESCRIPTION OF PROPERTY
CLUB AND ROOM RENT

[ ] Yes [ ] No Did you actively participate in the operation of the activity during the tax year?

TYPE OF PROPERTY:
REAL RENTAL INCOME

OTHER INCOME:		
	11,475.	
TOTAL GROSS INCOME		11,475.
OTHER EXPENSES:		
DEPRECIATION (SHOWN BELOW)		
LESS: Beneficiary's Portion		
AMORTIZATION		
LESS: Beneficiary's Portion		
DEPLETION		
LESS: Beneficiary's Portion		
TOTAL EXPENSES		
TOTAL RENT OR ROYALTY INCOME (LOSS)		11,475.
Less Amount to		
Rent or Royalty		
Depreciation		
Depletion		
Investment Interest Expense		
Other Expenses		
Net Income (Loss) to Others		
Net Rent or Royalty Income (Loss)		11,475.
Deductible Rental Loss (if Applicable)		

SCHEDULE FOR DEPRECIATION CLAIMED

(a) Description of property	(b) Cost or unadjusted basis	(c) Date acquired	(d) ACRS des	(e) Bus %	(f) Basis for depreciation	(g) Depreciation in prior years	(h) Method	(i) Life or rate	(j) Depreciation for this year
Totals									

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SUPPLEMENT TO RENT AND ROYALTY SCHEDULE

OTHER INCOME	11,475.

RENT AND ROYALTY SUMMARY

PROPERTY	TOTAL INCOME	DEPLETION/ DEPRECIATION	OTHER EXPENSES	ALLOWABLE NET INCOME
CLUB AND ROOM RENT	11,475.			11,475.
TOTALS	11,475.			11,475.

Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
LAND	01/01/1976	101,475.	100.000												
PARKING LOT	06/01/1998	7,500.	100.000			7,500.	7,500.	7,500.	SL		10.000				
BUILDING	01/01/1976	613,358.	100.000			613,358.	558,543.	573,877.	SL		40.000				15,334.
BUILDING IMPROVEM.	01/01/1999	51,250.	100.000			51,250.	40,864.	42,145.	SL		40.000				1,281.
BUILDING IMPROVEM.	01/01/1999	75,389.	100.000			75,389.	23,562.	25,447.	SL		40.000				1,885.
SWIMMING POOL	01/01/1995	35,848.	100.000			35,848.	35,848.	35,848.	SL		10.000				
SWIMMING POOL IMP	01/01/2001	36,210.	100.000			36,210.	36,210.	36,210.	SL		10.000				
SWIMMING POOL IMP	01/01/2001	73,283.	100.000			73,283.	73,283.	73,283.	SL		10.000				
FURNITURE & FIX	01/01/1990	37,893.	100.000			37,893.	37,893.	37,893.	SL		10.000				
FURNITURE & FIX	01/01/2001	1,400.	100.000			1,400.	1,400.	1,400.	SL		10.000				
LODGE EQUIPMENT	01/01/1996	1,040.	100.000			1,040.	1,040.	1,040.	SL		5.000				
LODGE EQUIPMENT	01/01/1998	2,108.	100.000			2,108.	2,108.	2,108.	SL		5.000				
POOL EQUIPMENT	01/01/1998	3,947.	100.000			3,947.	3,947.	3,947.	SL		3.000				
COMPUTER	01/01/1999	995.	100.000			995.	995.	995.	SL		5.000				
EQUIPMENT	01/01/1999	6,523.	100.000			6,523.	6,523.	6,523.	SL		5.000				
POOL EQUIPMENT	01/01/2000	4,261.	100.000			4,261.	4,261.	4,261.	SL		5.000				
EQUIPMENT	01/01/2000	1,853.	100.000			1,853.	1,853.	1,853.	SL		5.000				
EQUIPMENT	01/01/2000	6,912.	100.000			6,912.	6,912.	6,912.	SL		5.000				
EQUIPMENT	01/01/2001	2,080.	100.000			2,080.	2,080.	2,080.	SL		5.000				
Less Retired Assets															
Subtotals						1,205,144.	939,022.	973,195.							34,173.

Listed Property

Less Retired Assets															
Subtotals															
TOTALS		1,306,619.				1,205,144.	939,022.	973,195.							34,173.

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired

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Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
POOL COVER	06/01/2001	9,000.	100.000			9,000.	9,000.	9,000.	SL		5.000				
KITCHEN EQUIPMENT	09/30/2001	1,353.	100.000			1,353.	1,353.	1,353.	SL		5.000				
BUILD IMP-PAVILION	04/30/2001	3,987.	100.000			3,987.	991.	1,091.	SL		40.000				100.
CHAIRS	01/31/2002	4,764.	100.000			4,764.	4,764.	4,764.	SL		5.000				
REST EQUIPMENT	06/15/2001	340.	100.000			340.	340.	340.	SL		5.000				
B.B.Q GRILL-POOL	04/01/2002	1,000.	100.000			1,000.	1,000.	1,000.	SL		5.000				
POOL EQUIPMENT	04/24/2002	1,500.	100.000			1,500.	1,500.	1,500.	SL		5.000				
FREEZER-LODGE	05/18/2002	279.	100.000			279.	279.	279.	SL		5.000				
CLUB-PICNIC TABLES	05/31/2002	945.	100.000			945	847.	942.	SL		10.000				95.
FOOD EQUIPMENT	06/12/2002	1,142	100.000			1,142	1,142.	1,142.	SL		5.000				
REFRIGERATOR	07/23/2002	365.	100.000			365.	365.	365.	SL		5.000				
CARPET	08/13/2002	2,133.	100.000			2,133.	1,846	2,059.	SL		10.000				213.
EQUIPMENT	09/17/2002	112.	100.000			112.	112.	112.	SL		5.000				
TABLES	10/09/2002	1,044.	100.000			1,044.	884.	988.	SL		10.000				104.
FOOD EQUIPMENT	10/11/2002	1,733.	100.000			1,733.	1,733.	1,733.	SL		5.000				
FAX MACHINE	10/05/2002	217.	100.000			217.	217.	217.	SL		5.000				
FOOD EQUIPMENT	09/17/2002	1,281.	100.000			1,281.	1,281.	1,281.	SL		5.000				
TV	02/11/2003	193.	100.000			193.	193.	193.	SL		5.000				
KITCHEN EQUIPMENT	03/15/2004	13,611.	100.000			13,611.	13,611.	13,611.	SL		5.000				
Less Retired Assets															
Subtotals															

Listed Property

Less Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis		Accumulated amortization	Ending Accumulated amortization	Code	Life		Current-year amortization
TOTALS									

*Assets Retired

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Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
CASH REGISTER	05/23/2003	599.	100.000			599.	599.	599.	SL		5.000				
TABLES	05/29/2003	1,106.	100.000			1,106.	869.	980	SL		10 000				111.
BABY POOL IMPROV	05/28/2003	6,500.	100.000			6,500.	5,092.	5,742.	SL		10.000				650.
COMPUTER	06/24/2003	2,163.	100.000			2,163.	2,163.	2,163.	SL		5.000				
KITCHEN EQUIPMENT	09/21/2003	397.	100.000			397.	397.	397.	SL		5.000				
TV	01/14/2003	2,332.	100.000			2,332.	2,330.	2,330.	SL		5.000				
POOL EQUIPMENT	07/23/2003	470.	100.000			470.	470.	470.	SL		5.000				
SWIMMING POOL NATL	04/09/2003	2,294.	100.000			2,294.	1,832.	2,061.	SL		10.000				229.
CLUB-FOOD WARMER	05/16/2004	1,200.	100.000			1,200.	1,200.	1,200.	SL		5.000				
CLUB- STL HOOD	07/31/2004	7,519.	100.000			7,519.	5,013.	5,765.	SL		10.000				752.
CLUB-TABLES	05/16/2004	1,005.	100.000			1,005.	690.	791.	SL		10.000				101.
CLUB-CHAIRS	08/31/2004	836.	100.000			836.	553.	637.	SL		10.000				84.
LOT PAVED	05/27/2004	23,000.	100.000			23,000.	15,717.	18,017.	SL		10.000				2,300.
HANDICAP POOL STAI	04/21/2004	1,790.	100.000			1,790.	1,238.	1,417.	SL		10.000				179.
CLUB-FOOD EQUIP	05/08/2004	226.	100.000			226.	226.	226.	SL		5.000				
CLUB-REFRIGERATOR	06/15/2004	523.	100.000			523.	523.	523.	SL		5.000				
CLUB-FOOD EQUIP	06/15/2004	1,013.	100.000			1,013.	1,013.	1,013.	SL		5.000				
CLUB-FOOD EQUIP	06/15/2004	257.	100.000			257.	257.	257.	SL		5.000				
OFFICE EQUIPMENT	09/15/2004	420.	100.000			420.	420.	420.	SL		5.000				
Less Retired Assets															
Subtotals															
Listed Property															
Less Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis	Accumulated amortization	Ending Accumulated amortization	Code	Life	Current-year amortization
TOTALS							

*Assets Retired

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Description of Property

DEPRECIATION

Asset description	Date placed in service	Unadjusted Cost or basis	Bus %	179 exp reduction in basis	Basis Reduction	Basis for depreciation	Beginning Accumulated depreciation	Ending Accumulated depreciation	Method	Conv	Life	ACRS class	MACRS class	Current-year 179 expense	Current-year depreciation
SWIMMING POOL ROOF	05/12/2005	3,740.	100.000			3,740.	556.	650.	SL		40.000				94.
AWNING	01/10/2007	1,500.	100.000			1,500.	319.	394.	SL		20.000				75.
EQUIPMENT	01/11/2007	1,600.	100.000			1,600.	1,360.	1,600.	SL		5.000				240.
CLUB-AUTO CASH REG	03/20/2007	3,971.	100.000			3,971	3,176.	3,971.	SL		5.000				795
CLUB-WALKIN COOLER	07/25/2007	6,889.	100 000			6,889.	3,608	4,592.	SL		7.000				984.
AWNING	06/14/2007	378.	100.000			378.	73.	92.	SL		20.000				19.
AIR CURTAINS	06/27/2007	845.	100.000			845.	318.	403.	SL		10 000				85.
FURNITURE	05/20/2008	383.	100.000			383.	108.	146.	SL		10.000				38.
FURNITURE	07/01/2008	1,296.	100.000			1,296.	357.	487.	SL		10.000				130.
CLUB-BAR RAIL	06/25/2008	250.	100.000			250.	69.	94.	SL		10.000				25.
TV & EQUIPMENT	10/09/2008	2,696.	100.000			2,696.	1,348.	1,887.	SL		5.000				539.
CLUB-BAR STOOLS	09/03/2008	1,600.	100 000			1,600.	413.	573.	SL		10.000				160.
CLUB-COMPRESSOR	09/23/2009	1,156.	100.000			1,156.	347.	578.	SL		5.000				231.
CLUB-RESTR EQUIPME	10/25/2010	1,059.	100.000			1,059.	88.	300.	SL		5.000				212.
KITCHEN EQUIPMENT	05/26/2011	1,525.	100.000			1,525.		254.	SL		5.000				254.
POOL PUMP	07/26/2011	8,690.	100.000			8,690.		579.	SL		10.000				579.
POOL EQUIPMENT	08/09/2011	1,400.	100.000			1,400.		93.	SL		10.000				93.
AIR CONDITIONER	05/26/2011	101,400.	100.000			101,400.		5,633.	SL		15.000				5,633.
CLUB EQUIPMENT	07/20/2011	4,267.	100.000			4,267.		569.	SL		5.000				569.
Less Retired Assets															
Subtotals		1,306,619.													

Listed Property

Less Retired Assets															
Subtotals															
TOTALS															

AMORTIZATION

Asset description	Date placed in service	Cost or basis		Accumulated amortization	Ending Accumulated amortization	Code	Life		Current-year amortization
TOTALS									

*Assets Retired

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