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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 Apr 1 , 2011, and ending Mar 31 , 2012

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

C Name of organization BENEVOLENT & PROTECTIVE ORDER OF ELKS OF TEMPLE TX

Doing Business As

Number and street (or P O box if mail is not delivered to street addr) PO BOX 33 | Room/suite

City, town or country TEMPLE | State TX | ZIP code + 4 76502

D Employer Identification Number 74-0508065

E Telephone number (254) 773-1311

G Gross receipts $ 294,875.

F Name and address of principal officer RON SNIDER PO BOX 33 TEMPLE TX 76502

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

H(c) Group exemption number ► 1156

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ► | **L** Year of Formation 1963 | **M** State of legal domicile TX

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities TO INCULCATE THE PRINCIPLES OF CHARITY JUSTICE, BROTHERLY LOVE AND FIDELITY, TO RECOGNIZE A BELIEF IN GOD, TO PROMOTE THE WELFARE AND ENHANCE THE HAPPINESS OF ITS MEMBERS, TO QUICKEN THE SPIRIT OF AMERICAN PATRIOTISM, TO CULTIVATE GOOD FELLOWSHIP, TO PERPETUATE ITSELF AS A FRATERNAL ORGANIZATION.

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	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	7
6	Total number of volunteers (estimate if necessary)	6	50
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	33,414.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	12,707.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	9,644.	11,565.
9	Program service revenue (Part VIII, line 2g)	21,224.	17,580.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	415.	91.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	62,617.	64,343.
12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	93,900.	93,579.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
14	Benefits paid to or for members (Part IX, column (A), line 4)		
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	19,131.	16,803.
16a	Professional fundraising fees (Part IX, column (A), line 11e)		
b	Total fundraising expenses (Part IX, column (D), line 25)		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	121,736.	81,319.
18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	140,867.	98,122.
19	Revenue less expenses Subtract line 18 from line 12	-46,967.	-4,543.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	364,993.	360,450.
21	Total liabilities (Part X, line 26)	3,000.	3,000.
22	Net assets or fund balances Subtract line 21 from line 20	361,993.	357,450.

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SCANNED JUL 10 2012

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

▶ Zane E. Stanley — Signature of officer — Date 6-2-2012

▶ ZANE E. STANLEY TREASURER — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☒ if self-employed	PTIN
Peter L. Allman, CPA	Peter L. Allman, CPA	06/01/12		P00648533

Firm's name ► Allman and Associates

Firm's address ► 9600 Great Hills Trail, Suite 150W
Austin TX 78759

Firm's EIN ► 20-5780907

Phone no (512) 502-3077

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

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 INCULCATE THE PRINCIPLES OF CHARITY, JUSTICE, BROTHERLY LOVE AND FIDELITY, TO RECOGNIZE A BELIEF IN GOD, TO PROMOTE THE WELFARE AND ENHANCE THE HAPPINESS

See Form 990, Page 2, Part III, Line 1 (continued)

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

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

THE LODGE IS A LOCAL CHAPTER OF THE NATIONAL GRAND LODGE AND PROVIDES MEMBERSHIP AND CLUB SERVICES TO ITS MEMBERSHIP TO FOSTER THE PRINCIPLES OF CHARITY, JUSTICE, BROTHERLY LOVE AND FIDELITY.

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

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

4 d Other program services (Describe in Schedule O)

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

4 e **Total program service expenses** ►

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		X
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	
20 a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

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: 2			
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	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 2a: 7			
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	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If 'Yes,' enter the name of the foreign country ►			
	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		
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		
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		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
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 IV Checklist of Required Schedules *(continued)*

			Yes	No
21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If 'Yes,' complete Schedule I, Parts I and II*	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
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, and 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		
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If 'Yes,' complete Schedule L, Part I*	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
35a	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 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 . . . . . 1a 15 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			
b	Enter the number of voting members included in line 1a, above, who are independent 1b 13			
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 other 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 or 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		
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	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If 'Yes,' describe in Schedule O how this is done*	12c	X	
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 of 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 taken 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 (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 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

► ZANE STANLEY 2513 AIRPORT ROAD TEMPLE TX 76502 (254) 773-1931

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

1 a 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)						(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) RON SNIDER EXALTED RULER	10.00	X		X				0.	0.	0.
(2) EDDIE WATTS ESTEEMED LEADING KNIGHT	4.00	X		X				0.	0.	0.
(3) KENNY BARFIELD ESTEEMED LOYAL KNIGHT	4.00	X		X				0.	0.	0.
(4) DON SOUTHERLAND ESTEEMED LECTURING KNIGHT	4.00	X		X				0.	0.	0.
(5) LARRY KITLEN SECRETARY	20.00	X		X				9,000.	0.	0.
(6) ZANE STANLEY TREASURER	25.00	X		X				9,000.	0.	0.
(7) CLIFF O'NEIL ESQUIRE	1.00	X						0.	0.	0.
(8) SANTOS SOTO TILER	1.00	X						0.	0.	0.
(9) DAVID HARVELL CHAPLAIN	1.00	X						0.	0.	0.
(10) MELISSA LAWRENCE INNER GUARD	1.00	X						0.	0.	0.
(11) KEVIN OJEZDKSY TRUSTEE	1.00	X						0.	0.	0.
(12) LOU WATKINS TRUSTEE	1.00	X						0.	0.	0.
(13) ROGER DEWEESE TRUSTEE	1.00	X						0.	0.	0.
(14) STEVE THERIAULT TRUSTEE	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(15) JERRY QUINN TRUSTEE	1.00	X						0.	0.	0.
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1 b Sub-total ►								18,000.	0.	0.
c Total from continuation sheets to Part VII, Section A ►										
d Total (add lines 1b and 1c) ►								18,000.	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 ►

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				
	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 11,565.				
	g Noncash contributions included in lns 1a-1f $				
	h Total. Add lines 1a-1f ►	11,565.			
PROGRAM SERVICE REVENUE	Business Code				
	2a MEMBERSHIP DUES 900099	17,580.	17,580.	0.	0.
	b				
	c				
	d				
	e				
	f All other program service revenue				
	g Total. Add lines 2a-2f ►	17,580.			
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts) ►	91.	0.	0.	91.
	4 Income from investment of tax-exempt bond proceeds ►				
	5 Royalties ►				
	(i) Real / (ii) Personal				
	6a Gross rents 13,851.				
	b Less rental expenses 2,975.				
	c Rental income or (loss) 10,876.				
	d Net rental income or (loss) ►	10,876.	0.	10,876.	0.
	7a Gross amount from sales of assets other than inventory (i) Securities / (ii) Other				
	b Less cost or other basis and sales expenses				
	c Gain or (loss)				
	d Net gain or (loss) ►				
	8a Gross income from fundraising events (not including $ ____ of contributions reported on line 1c) See Part IV, line 18 a 34,736.				
	b Less direct expenses b 21,237.				
	c Net income or (loss) from fundraising events ►	13,499.		0.	13,499.
	9a Gross income from gaming activities See Part IV, line 19 a 65,961.				
	b Less direct expenses b 43,423.				
	c Net income or (loss) from gaming activities ►	22,538.	0.	22,538.	0.
	10a Gross sales of inventory, less returns and allowances a 145,016.				
	b Less cost of goods sold b 133,661.				
	c Net income or (loss) from sales of inventory ►	11,355.	0.	0.	11,355.
	Miscellaneous Revenue / Business Code				
	11a MISCELLANEOUS 900099	6,075.	6,075.	0.	0.
	b				
	c				
	d All other revenue				
	e Total. Add lines 11a-11d ►	6,075.			
	12 Total revenue. See instructions ►	93,579.	23,655.	33,414.	24,945.

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				
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	15,325.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	1,478.			
11 Fees for services (non-employees)				
a Management				
b Legal				
c Accounting	2,250.			
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion				
13 Office expenses	11,411.			
14 Information technology				
15 Royalties				
16 Occupancy	34,317.			
17 Travel	153.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,055.			
20 Interest				
21 Payments to affiliates	5,805.			
22 Depreciation, depletion, and amortization	5,720.			
23 Insurance	2,355.			
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 BULLETIN	5,307.			
b OTHER LODGE EXPENSES	11,946.			
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	98,122.			
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)				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
ASSETS	1	Cash – non-interest-bearing		71,409.	1	26,005.
	2	Savings and temporary cash investments		7,487.	2	54,068.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net			4	
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		5,541.	8	5,541.
	9	Prepaid expenses and deferred charges			9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 343,436.			
	b	Less accumulated depreciation	10b 68,600.	280,556.	10c	274,836.
	11	Investments – publicly traded securities			11	
	12	Investments – other securities See Part IV, line 11			12	
	13	Investments – program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		364,993.	16	360,450.
LIABILITIES	17	Accounts payable and accrued expenses			17	
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		3,000.	20	3,000.
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			25	
	26	**Total liabilities.** Add lines 17 through 25		3,000.	26	3,000.
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		361,993.	27	357,450.
	28	Temporarily restricted net assets			28	
	29	Permanently restricted net assets			29	
		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		361,993.	33	357,450.
	34	Total liabilities and net assets/fund balances		364,993.	34	360,450.

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	93,579.
2	Total expenses (must equal Part IX, column (A), line 25)	2	98,122.
3	Revenue less expenses Subtract line 2 from line 1	3	-4,543.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	361,993.
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	357,450.

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		X
b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	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, lines 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

BENEVOLENT & PROTECTIVE ORDER OF ELKS OF TEMPLE TX

Employer identification number

74-0508065

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

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.

1 a 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

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

2 a 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
1 a 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%

3 a 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
1 a Land				
b Buildings		281,112.	68,600.	212,512.
c Leasehold improvements				
d Equipment		62,324.		62,324.
e Other				
Total Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c))* ►				274,836.

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, column (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, column (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, column (B), line 15)* . . . . . ►	

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

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

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

BENEVOLENT & PROTECTIVE ORDER OF ELKS OF TEMPLE TX

Employer identification number

74-0508065

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

2 a 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	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in column (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 FUNDRAISER (event type)	(b) Event #2 (event type)	(c) Other events (total number)	(d) Total events (add column (a) through column (c))
REVENUE	1 Gross receipts	34,736.			34,736.
	2 Less Charitable contributions				
	3 Gross income (line 1 minus line 2)	34,736.			34,736.
DIRECT EXPENSES	4 Cash prizes				
	5 Noncash prizes	11,711.			11,711.
	6 Rent/facility costs				
	7 Food and beverages	4,099.			4,099.
	8 Entertainment				
	9 Other direct expenses	5,427.			5,427.
	10 Direct expense summary Add lines 4 through 9 in column (d)				21,237.
	11 Net income summary Combine line 3, column (d), and line 10				13,499.

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 column (a) through column (c))
REVENUE	1 Gross revenue			65,961.	65,961.
DIRECT EXPENSES	2 Cash prizes			43,423.	43,423.
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☒ Yes 100.00 % ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d)				43,423.
	8 Net gaming income summary Combine lines 1, column (d) and line 7				22,538.

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

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	100.00 %
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 ► ZANE STANLEY

Address ► 2513 AIRPORT ROAD TEMPLE, TX 76502

15a Does the organization have a contact 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 ► ZANE STANLEY

Gaming manager compensation ► $ 0.

Description of services provided ► RECORDKEEPING AND MAKING DEPOSITS

☒ 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 ► $ 8,604.

Part IV Supplemental Information. Complete this part to provide the explanations 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 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	Employer identification number
BENEVOLENT & PROTECTIVE ORDER OF ELKS OF TEMPLE TX	74-0508065

Pt VI, Line 6 THE LODGE HAS APPROXIMATELY 260 MEMBERS.

Pt VI, Line 7a THE MEMBERS ELECT THE GOVERNING BODY.

Pt VI, Line 7b THE MEMBERS VOTE ON ALL DECISIONS OF THE GOVERNING BODY.

Pt VI, Line 11a THE MEMBERS RECEIVE A COPY OF THE FORM 990 AT THE JUNE MEETING AND VOTE TO APPROVE IT.

Pt VI, Line 12c MEMBERS OF THE GOVERNING BODY AND GENERAL MEMBERSHIP ARE REQUIRED TO NOTIFY THE OFFICERS OF ANY POTENTIAL CONFLICTS OF INTEREST AS THEY ARISE.

Pt VI, Line 19 THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO MEMBERS UPON REQUEST.

Schedule O (Form 990), Supplemental Information to Form 990
Form 990, Page 2, Part III, Line 1 (continued)

Briefly describe the organization's mission:
OF ITS MEMBERS, TO QUICKEN THE SPIRIT OF AMERICAN PATRIOTISM, TO CULTIVATE GOOD FELLOWSHIP, AND TO PERPETUATE ITSELF AS A FRATERNAL ORGANIZATION.

Schedule G (Form 990 or 990EZ), Part IV Supplemental Information
Part III, Line 17a (continued)

State Name	Amount
Texas	8,604.

TEMPLE, TEXAS ELKS LODGE #138
BENEVOLENT AND PROTECTIVE ORDER OF ELKS
(A Nonprofit Corporation)

INDEPENDENT ACCOUNTANTS' REVIEW REPORT, FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

March 31, 2012 and 2011

TEMPLE, TEXAS ELKS LODGE #138
BENEVOLENT AND PROTECTIVE ORDER OF ELKS
(A Nonprofit Corporation)

INDEPENDENT ACCOUNTANTS' REVIEW REPORT,
FINANCIAL STATEMENTS AND
SUPPLEMENTAL INFORMATION

March 31, 2012 and 2011

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Allman & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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AUSTIN TX 78759
(512) 502-3077
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WWW ALLMANCPAS COM

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Audit Committee
Temple, Texas Elks Lodge #138 Benevolent and Protective Order of Elks

We have reviewed the accompanying statements of assets, liabilities and net assets - modified cash basis of the Temple, Texas Elks Lodge #138 Benevolent and Protective Order of Elks (a nonprofit corporation) as of March 31, 2012 and 2011, and the related statements of revenues, expenses and change in net assets - modified cash basis, and statement of cash flows – modified cash basis for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Organization management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with the modified cash basis of accounting.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with the modified cash basis of accounting. The supplementary information included in the accompanying schedules - Grand Lodge Prescribed Forms, is presented for purposes of additional analysis and is not a required part of the basic financials statements. The supplementary information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we did not become aware of any material modifications that should be made to such information.

Allman + Associates

Austin, Texas
May 3, 2012

TEMPLE, TEXAS ELKS LODGE #138
BENEVOLENT AND PROTECTIVE ORDER OF ELKS
(A Nonprofit Corporation)

STATEMENTS OF ASSETS, LIABILITIES AND
NET ASSETS - MODIFIED CASH BASIS

As of March 31, 2012 and 2011

	2012	2011
ASSETS		
Cash and cash equivalents	$ 80,073	$ 78,896
Inventory	5,541	5,541
Total Current Assets	85,614	84,437
Fixed Assets		
Building and improvements	281,112	281,112
Furniture and equipment	62,324	62,324
Total Fixed Assets	343,436	343,436
Less: Accumulated Depreciation	(68,600)	(62,880)
Net Fixed Assets	274,836	280,556
Total Assets	$ 360,450	$ 364,993
LIABILITIES		
Deferred revenue	$ -	$ -
Total Current Liabilities	-	-
Long-term Liabilities		
Bonds payable	3,000	3,000
Total Liabilities	3,000	3,000
NET ASSETS		
Unrestricted Net Assets		
Undesignated	$ 310,871	$ 315,505
Designated	46,579	46,488
Total Unrestricted Net Assets	357,450	361,993
Total Net Assets	357,450	361,993
Total Liabilities and Net Assets	$ 360,450	$ 364,993

See accompanying accountants' report and notes to the financial statements

TEMPLE, TEXAS ELKS LODGE #138
BENEVOLENT AND PROTECTIVE ORDER OF ELKS
(A Nonprofit Corporation)

STATEMENTS OF REVENUES, EXPENSES AND
CHANGE IN NET ASSETS - MODIFIED CASH BASIS
For the Years Ended March 31, 2012 and 2011

Unrestricted Net Assets:	2012	2011
Revenue and Support		
Bingo sales	$ -	$ 95,297
Dues and fees	17,580	21,224
Rental fees	13,851	16,570
Interest income	91	415
Contributions	11,565	9,644
Fundraising activities	34,736	-
Miscellaneous	6,075	57,402
Kitchen sales	19,174	22,777
Liquor, beer and wine sales	125,124	131,190
Club miscellaneous	66,679	133,416
Total revenue and support	294,875	487,935
Expenses		
Program Services:		
Bingo	-	118,596
Kitchen and bar cost of sales	58,469	72,900
Club direct expenses	29,759	31,776
Club fund	88,856	168,763
Total program services	177,084	392,035
Membership	122,334	142,867
Total expenses	299,418	534,902
Change in unrestricted net assets	(4,543)	(46,967)
Total change in net assets	(4,543)	(46,967)
Net assets, beginning of the year	361,993	408,960
Net assets, end of the year	$ 357,450	$ 361,993

See accompanying accountants' report and notes to the financial statements.

TEMPLE, TEXAS ELKS LODGE #138
BENEVOLENT AND PROTECTIVE ORDER OF ELKS
(A Nonprofit Corporation)

STATEMENTS OF CASH FLOWS – MODIFIED CASH BASIS

For the Years Ended March 31, 2012 and 2011

	2012	2011
Cash flows from operating activities:		
Change in net assets	$ (4,543)	$ (46,967)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	5,720	5,720
(Decrease) increase in deferred revenue	-	(11,637)
Total adjustments	5,720	(5,917)
Net cash provided (used) by operating activities	1,177	(52,884)
Net increase (decrease) in cash and cash equivalents	1,177	(52,884)
Cash and cash equivalents, beginning of year	78,896	131,780
Cash and cash equivalents, end of year	$ 80,073	$ 78,896
Undesignated cash	$ 33,494	$ 32,626
Designated cash	46,579	46,270
Total Cash	$ 80,073	$ 78,896

See accompanying accountants' report and notes to the financial statements.

TEMPLE, TEXAS ELKS LODGE #138
BENEVOLENT AND PROTECTIVE ORDER OF ELKS
(A Nonprofit Corporation)

NOTES TO FINANCIAL STATEMENTS

March 31, 2012 and 2011

NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the Temple, Texas Elks Lodge #138 Benevolent and Protective Order of Elks (hereafter referred to as the Lodge) is presented to assist in understanding the Lodge's financial statements. The financial statements are representations of the Lodge's management who is responsible for their integrity and objectivity.

Nature of Activities

The Temple, Texas Elks Lodge #138 Benevolent and Protective Order of Elks, as a subordinate Lodge of the Grand Lodge, has total autonomy and freedom of action in managing its financial affairs. However, as the Lodge enjoys the privilege of its existence solely because it is chartered as an integral part of the Grand Lodge (the parent organization), all actions of the Lodge must be consistent with the statutes, laws and regulations of the Order.

The mission of the organization is to inculcate the principles of Charity, Justice, Brotherly Love and Fidelity; to recognize a belief in God; to promote the welfare and enhance the happiness of its Members; to quicken the spirit of American patriotism; to cultivate good fellowship; to perpetuate itself as a fraternal organization, and to provide for its government, the Benevolent and Protective Order of Elks of the United States of America will serve the people and communities through benevolent programs, demonstrating that Elks Care and Elks Share.

The Order is a non-political, non-sectarian and strictly American fraternity. Proposal for membership in the Order is only by invitation of a member in good standing. To be accepted as a member, one must be an American citizen, believe in God, be of good moral character and be at least 21 years old.

The Order's benevolent, educational and patriotic community-minded programs in fields benefiting physically handicapped children, sponsoring scholarships, scouting, athletic teams, veterans' works, a national "Hoop Shoot" free-throw contest involving nationwide more than 3 million children, physical and occupational therapy programs and patriotic programs.

Management and General
Management and general costs are associated with the operations of the Lodge.

Fundraising
The fundraising activities are to raise funds for the charitable operations of the Lodge and include fundraisers and individual donations.

TEMPLE, TEXAS ELKS LODGE #138
BENEVOLENT AND PROTECTIVE ORDER OF ELKS
(A Nonprofit Corporation)

NOTES TO FINANCIAL STATEMENTS

March 31, 2012 and 2011

NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The Lodge reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted Net Assets
Unrestricted net assets consist of net assets that are not subject to donor-imposed restrictions. Unrestricted net assets result from operating revenues, unrestricted contributions, unrestricted dividend and interest income, less expenses incurred in operations, to raise contributions and for administrative functions. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

Temporarily Restricted Net Assets
Temporarily restricted net assets consist of net assets that are subject to donor-imposed stipulations that require the passage of time or the occurrence of a specific event. When the donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets
Permanently restricted net assets are subject to donor-imposed stipulations that are maintained permanently. Generally, the donors of these assets permit the use of all or part of the income earned on any related investments for general or specific purposes. The Lodge had no permanently restricted net assets at March 31, 2012 or 2011.

Basis of Accounting

The Lodge's financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. Certain revenues are recognized when received rather than when earned and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation occurred. However, there are exceptions as follows:

1. Dues received prior to the beginning of the next fiscal year are recorded as deferred income.
2. Beer, wine, liquor and food inventory is recorded as an asset.
3. Expenditures for long-term fixed assets are recorded as assets.
4. Depreciation is recorded as an expense.

TEMPLE, TEXAS ELKS LODGE #138
BENEVOLENT AND PROTECTIVE ORDER OF ELKS
(A Nonprofit Corporation)

NOTES TO FINANCIAL STATEMENTS

March 31, 2012 and 2011

NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Lodge considers bank accounts and liquid investments with maturities of twelve months or less to be cash and cash equivalents. The Lodge has a certificate of deposit that is classified as cash since it meets the above criteria.

Inventory

Inventory is recorded at cost on a first-in, first-out basis and consists of beer, wine, liquor and food.

Fixed Assets

Fixed assets are recorded at cost if purchased or market value if donated. Depreciation is recognized over the estimated useful life of the related assets. When assets are retired or otherwise disposed of, the carrying amount and accumulated depreciation is cleared and the net difference, less any amount realized from disposition, is reflected in operations. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets ranging from three to forty years.

Deferred Revenue

Deferred income consists of dues and fees paid in advance. Income from such dues and fees is recognized as earned.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor imposed restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized.

TEMPLE, TEXAS ELKS LODGE #138
BENEVOLENT AND PROTECTIVE ORDER OF ELKS
(A Nonprofit Corporation)

NOTES TO FINANCIAL STATEMENTS

March 31, 2012 and 2011

NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Federal Income Taxes

Under Section 501(c)(8) of the Internal Revenue Code, the Lodge is exempt from Federal income taxes with the exception of unrelated business income. The Lodge paid no income taxes related to unrelated business income for the years ended March 31, 2012 and 2011.

Functional Allocation of Expenses

The costs of providing program services and the supporting services have been summarized on a functional basis on the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Concentration of Credit Risk

Financial instruments which potentially subject the organization to credit risk consist of cash and cash equivalents. The Lodge's bank account balances are insured by the Federal Depository Insurance Corporation (FDIC). The Lodge's deposits did not exceed the federal insurance limits as of March 31, 2012 or 2011.

NOTE B – DESIGNATED CASH

The Lodge had designated cash at March 31, 2012 and 2011 as follows:

	2012	2011
Building improvement fund	$ 46,579	$ 46,488
Total designated cash	$ 46,579	$ 46,488

NOTE C – BONDS PAYABLE

The Lodge had bonds payable in the amount of $3,000 and $3,000, respectively, at March 31, 2012 and 2011. These outstanding bonds were sold many years ago and have not been redeemed by the purchasers. The Lodge is obligated to pay these bonds upon presentation.

NOTE D – FAIR VALUE MEASUREMENTS

The requirements of *Fair Value Measurements and Disclosures* of the Accounting Standards Codification apply to all financial instruments and all nonfinancial assets and nonfinancial liabilities that are being measured and reported on a fair value basis. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. *Fair Value Measurements and Disclosures* also established a fair value hierarchy that prioritizes the inputs used in valuation methodologies into the following three levels:

- Level 1 Inputs – Unadjusted quoted prices in active markets for identical assets or liabilities.

- Level 2 Inputs – Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, or other inputs that can be corroborated by observable market data for substantially the full term of the assets or liabilities.

- Level 3 Inputs – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or other valuation techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation.

The fair value of the Lodge's certificate of deposit in the amount of $6,781 and $6,781, respectively, at March 31, 2012 and 2011 was determined based on Level 2.

The fair value of the Lodge's remaining cash and cash equivalents, inventory, sales and tax payables and deferred revenue approximate the carrying amounts of such instruments due to their short maturity for the years ended March 31, 2012 and 2011.

NOTE E – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date but before the financial statements are issued. We have evaluated subsequent events through the issuance date of the independent accountants' report, May 3, 2012, and there were no subsequent events to be disclosed.

SUPPLEMENTAL INFORMATION –
GRAND LODGE PRESCRIBED FORMS

TEMPLE, TEXAS, Lodge No. 138
Combined Balance Sheet
(All Entities)

	Prior Year March 31, 2011		Current Year March 31, 2012	
ASSETS:				
Current Assets:				
1 Cash on Hand & in Bank	$78,896 00		$80,073 00	
2 Prepaid Expenses				
3 Inventones	$5,541 00		$5,541 00	
4 Investments				
5 Total Current Assets		$84,437 00		$85,614 00
Fixed Assets:				
6 Buildings	$281,112 00		$281,112 00	
7 Personal Property	$62,324 00		$62,324 00	
8 Total	$343,436 00		$343,436 00	
9 Less Accumulated Depreciation	$62,880 00		$68,600 00	
10 Net Book Value	$280,556 00		$274,836 00	
11 Land				
12. Total Fixed Assets		$280,556 00		$274,836 00
Other Assets:				
13 Investments - Long Term				
14 Other				
15. Total Other Assets		$0 00		$0 00
16. TOTAL ASSETS		$364,993 00		$360,450 00
LIABILITIES AND EQUITY				
Current Liabilities:				
17 Accounts Payable				
18 Note Payments - Due within One Year				
19 Deferred Dues & Fees				
20 Other Payables				
21. Total Current Liabilities		$0 00		$0 00
Term Liabilities:				
22 Note Payments - Due After One Year				
23 Other Term Liabilities	$3,000 00		$3,000 00	
24. Total Term Liabilities		$3,000 00		$3,000 00
Deferred Income:				
25 Other				
26. Total Deferred Income		$0 00		$0 00
Restricted Funds:				
27 Charity				
28 Other	$46,488 00		$46,579 00	
29. Total Restricted Funds		$46,488 00		$46,579 00
Equity				
30 From Page 8, Schedule 2		$315,505 00		$310,871 00
31. TOTAL LIABILITIES AND EQUITY		$364,993 00		$360,450 00

NOTE: The Notes to Financial Statements Are An Integral Part of This Page.

TEMPLE, TEXAS, Lodge No. 138
Statement of Lodge Fund Revenue, Expenses and Comparison to Approved Budget

	Prior Year Ended March 31, 2011	Current Year Ended March 31, 2012		
	Actual	Actual	Budget	Over (Under)
REVENUE:				
1 Dues	$20,559 00	$17,210 00	$14,400 00	$2,810 00
2 Fees	$665 00	$370 00	$600 00	($230 00)
3 Rent	$16,570 00	$13,851 00	$13,200 00	$651 00
4 Interest & Dividends	$197 00	$0 00	$0 00	$0 00
5 Contributions	$9,644 00	$11,565 00	$24,204 00	($12,639 00)
6 Fund Raising	$0 00	$34,736 00	$26,004 00	$8,732 00
7 Other (Totals from Page 3A)	$57,402 00	$6,075 00	$24,120 00	($18,045 00)
8. Total Revenue	$105,037 00	$83,807 00	$102,528 00	($18,721 00)
EXPENSES: (List)				
9 Auditing & Legal	$2,310 00	$2,250 00	$2,400 00	($150 00)
10 Audit				$0 00
11 Bulletin	$4,785 00	$5,307 00	$4,200 00	$1,107 00
12 Convention	$2,993 00	$2,055 00	$3,000 00	($945 00)
13 Data Processing				$0 00
14 Dignitary Entertainment	$22 00	$0 00	$120 00	($120 00)
15 Employee Benefits				$0 00
16 Insurance/Fid Bonds	$7,955 00	$2,355 00	$8,400 00	($6,045 00)
17 Interest				$0 00
18 Janitorial Expense	$20,934 00	$12,306 00	$1,944 00	$10,362 00
19 Supplies	$277 00	$573 00	$240 00	$333 00
20 Office Expense	$3,975 00	$5,206 00	$3,840 00	$1,366 00
21 Officer's Expense	$453 00	$153 00	$600 00	($447 00)
22 Per Capita - Grand Lodge	$4,046 00	$3,822 00	$4,200 00	($378 00)
23 Per Capita - State	$1,012 00	$1,983 00	$1,200 00	$783 00
24 Rent Expense				$0 00
25 Repairs & Maitenance	$8,733 00	$4,815 00	$9,600 00	($4,785 00)
26 Salaries & Wages	$16,695 00	$15,325 00	$19,296 00	($3,971 00)
27 Taxes, Payroll	$2,436 00	$1,478 00		$1,478 00
28 Taxes, Other	$2,840 00	$3,918 00	$3,180 00	$738 00
29 Telephone	$1,944 00	$2,301 00	$384 00	$1,917 00
30 Utilties	$9,980 00	$10,840 00	$3,756 00	$7,084 00
31 Fund Raising Expenses		$21,237 00	$7,452 00	$13,785 00
32 Other (Totals from Page 3A)	$45,757 00	$20,690 00	$25,404 00	($4,714 00)
33. Total Expenses	$137,147 00	$116,614 00	$99,216 00	$17,398 00
34 Increase/(Decrease) Before Depreciation Expense	($32,110 00)	($32,807 00)	$3,312 00	($36 119 00)
35 Depreciation Expense	$5,720 00	$5,720 00		$5,720 00
Increase/(Decrease) Equity (Page 8)	($37,830 00)	($38,527 00)	$3,312 00	($41,839 00)

NOTE: The Notes to Financial Statements Are An Integral Part Of This Page.

TEMPLE, TEXAS, Lodge No. 138
Statement of Lodge Fund Revenue, Expenses and Comparison to Approved Budget

	Prior Year Ended March 31, 2011	Current Year Ended March 31, 2012		
	Actual	Actual	Budget	Over (Under)
REVENUE:				
Other: (Identify)				
MISCELLANEOUS	$8,392 00	$2,681 00	$22,920 00	($20,239 00)
ENTERTAINMENT	$561 00	$1,394 00	$1,200 00	$194 00
TRANSFERS IN	$45,407 00	$2,000 00	$0 00	$2,000 00
MISCELLANEOUS	$3,042 00			$0 00
				$0 00
				$0 00
7. Transfer Totals to Page 3	$57,402 00	$6,075 00	$24,120 00	($18,045 00)
EXPENSES: (List)				
ADVERTISING			$120 00	($120 00)
ALARM SERVICE				$0 00
AUTO EXPENSE				$0 00
BADGES & PINS			$300 00	($300 00)
BALANCE ADJUST				$0 00
BANK CHARGES & BAD DEBT	$342 00	$167 00	$240 00	($73 00)
DOES EXPENSE	$1,650 00	$0 00		$0 00
DONATIONS & OTHERS	$2,934 00	$8,603 00	$8,580 00	$23 00
ENTERTAINMENT	$1,205 00	$952 00	$1,800 00	($848 00)
KEY CARDS	$215 00	$188 00	$600 00	($412 00)
LICENSES & PERMITS	$1,032 00	$1,094 00		$1,094 00
LINEN SUPPLIES	$1,466 00	$0 00	$900 00	($900 00)
LODGE EQUIPMENT	$666 00	$303 00	$600 00	($297 00)
MEMBER EXPENSE				$0 00
MISCELLANEOUS	$4,202 00	$2,391 00	$4,200 00	($1 809 00)
PUBLICITY PHOTO	$26 00	$36 00	$120 00	($84 00)
SECURITY	$681 00	$1,947 00		$1,947 00
SPECIAL PROJECTS				$0 00
TRANSFER FUNDS	$28,181 00	$2,000 00		$2,000 00
TROPHIES	$1,157 00	$34 00	$1,200 00	($1,166 00)
HALL RENTAL REFUND	$2,000 00	$2,975 00	$4,800 00	($1,825 00)
RENTAL SERVICE CHARGE			$1,944 00	($1,944 00)
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
40. Transfer Totals to Page 3	$45,757 00	$20,690 00	$25,404 00	($4 714 00)

TEMPLE, TEXAS, Lodge No. 138
Statement of Club Fund Revenue, Expenses and Comparison to Approved Budget

	Prior Year Ended March 31, 2011	Current Year Ended March 31, 2012		
	Actual	Actual	Budget	Over (Under)
REVENUE:				
1 Gross Profit (Page 8)	$49,291 00	$56,070 00	$98,280 00	($42,210 00)
2 Facility Rental				$0 00
3 Other (Totals from Page 4A)	$133,416 00	$66,679 00	$1,977 60	$64,701 40
8. Total Revenue	$182,707 00	$122,749 00	$100,257 60	$22,491 40
EXPENSES: (List)				
5 Advertising	$50 00	$53 00	$240 00	($187 00)
6 Alarm Service			$300 00	($300 00)
7 Accounting				$0 00
8 Audit				$0 00
9 Auto Expense				$0 00
10 Cash Over/Short	$306 00	$606 00	$0 00	$606 00
11 Equipment Rental				$0 00
12 Insurance				$0 00
13 Janitorial Expense	$5,489 00	$8,286 00	$18,600 00	($10,314 00)
14 Laundry	$928 00	$815 00	$2,100 00	($1,285 00)
15 Payroll Taxes				$0 00
16 Licenses	$17 00	$150 00	$120 00	$30 00
17 Repairs & Maintenance	$523 00	$259 00	$1,800 00	($1,541 00)
18 Salaries				$0 00
19 Supplies, Bar	$2,149 00	$1,174 00	$1,200 00	($26 00)
20 Supplies, Kitchen	$3,772 00	$1,870 00	$600 00	$1,270 00
21 Telephone			$1,152 00	($1,152 00)
22 Utilities	$7,812 00	$11,618 00	$15,624 00	($4,006 00)
23 Pro-rated Overhead				$0 00
24 Other (Totals from Page 4A)	$147,717 00	$64,025 00	$125,844 00	($61,819 00)
25. Total Expenses	$168,763 00	$88,856 00	$167,580 00	($78,724 00)
26 Increase/(Decrease) Before Depreciation Expense	$13,944 00	$33,893 00	($67,322 40)	$101,215 40
27 Depreciation Expense				$0 00
Increase/(Decrease) Equity (Page 8)	$13,944 00	$33,893 00	($67,322 40)	$101,215 40

NOTE: The Notes to Financial Statements Are An Integral Part Of This Page.

TEMPLE, TEXAS, Lodge No. 138
Statement of Club Fund Revenue, Expenses and Comparison to Approved Budget

	Prior Year Ended March 31, 2011	Current Year Ended March 31, 2012		
	Actual	Actual	Budget	Over (Under)
REVENUE:				
Other: (Identify)				
MACHINE INCOME	$132,774 00	$65,961 00	$1,077 60	$64,883 40
MISC SALES	$211 00	$412 00	$300 00	$112 00
BAR OVERAGE	$431 00	$306 00	$600 00	($294 00)
				$0 00
				$0 00
				$0 00
7. Transfer Totals to Page 4	$133,416 00	$66,679 00	$1,977 60	$64,701 40
EXPENSES: (List)				
BAR TAXES	$44,630 00	$16,407 00	$21,000 00	($4,593 00)
CONTINGENCY FUND				$0 00
CONTRACT LABOR	$1,820 00	$1,228 00	$1,500 00	($272 00)
MISCELLANEOUS	$1,555 00	$1,556 00	$1,200 00	$356 00
SUPPLIES, CLEANING	$413 00	$115 00	$1,284 00	($1,169 00)
VIDEO PRIZES	$99,127 00	$43,423 00	$99,900 00	($56,477 00)
BAR EQUIPMENT	$149 00	$1,146 00	$600 00	$546 00
MACHINE SERVICE	$23 00	$150 00	$360 00	($210 00)
PROFESSIONAL FEES				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
0. Transfer Totals to Page 4	$147,717 00	$64,025 00	$125,844 00	($61,819 00)

FOR INTERNAL USE ONLY (revised 3/2011)

TEMPLE, TEXAS, Lodge No. 138
RESTRICTED FUNDS
Statement of Restricted Funds Revenue, Expenses and Comparison to Approved Budget

(Use additional pages as necessary - Label Pages 5A, 5B, etc.)
(Use separate statement for each entity - Bingo, Las Vegas, Lucky 7's, etc.)

Combined Page 5's Must Equal Difference Between Prior and Current Year Restricted Fund on Balance Sheet, Page 2.

Restricted Account Title: CHARITY

	Prior Year Ended March 31, 2011	Current Year Ended March 31, 2012		
	Actual	Actual	Budget	Over (Under)
REVENUE:				
Other: (Identify)				
BINGO SALES	$70,950 00	$0 00		$0 00
BINGO FUND INTEREST				$0 00
PRIZE & INSTANT FEES	$15,499 00	$0 00		$0 00
BINGO RENTALS	$5,100 00	$0 00		$0 00
MISC SALES	$3,748 00	$0 00		$0 00
				$0 00
				$0 00
8. Total Other Revenue:	$95,297 00	$0 00	$0 00	$0 00
EXPENSES: (List)				
ADMINISTRATIVE EXPENSES	$150 00	$0 00		$0 00
ADVERTISING	$1,005 00	$0 00		$0 00
BAD CHECKS	$50 00	$0 00		$0 00
BANK CHARGES	$6 00	$0 00		$0 00
BINGO ACCT CHANGE		$0 00		$0 00
TRANSFER OF FUNDS	$11,643 00	$0 00		$0 00
CASH SHORT/(OVER)	$211 00	$0 00		$0 00
CHARITY	$12,950 00	$0 00		$0 00
EQUIPMENT REPLACEMENT/REPAIR	$329 00	$0 00		$0 00
HALL REIMBURSEMENT	$5,700 00	$0 00		$0 00
JANITORIAL	$1,742 00	$0 00		$0 00
LICENSES	$200 00	$0 00		$0 00
PRIZES	$76,604 00	$0 00		$0 00
SUPPLIES	$600 00	$0 00		$0 00
TAXES	$2,350 00	$0 00		$0 00
UTILITIES	$5,056 00	$0 00		$0 00
25. Total Other Expenses:	$118,596 00	$0 00	$0 00	$0 00
26. Restricted Fund Increase (Decrease)	($23,299 00)	$0 00	$0 00	$0 00

Restricted Funds are NOT a Part of Equity!!!

Do NOT transfer to Page 8, Equity Reconciliation, Schedule 2

NOTE: The Notes to Financial Statements Are An Integral Part Of This Page.

TEMPLE, TEXAS, Lodge No. 138
RESTRICTED FUNDS
Statement of Restricted Funds Revenue, Expenses and Comparison to Approved Budget

(Use additional pages as necessary - Label Pages 5A, 5B, etc.)
(Use separate statement for each entity - Bingo, Las Vegas, Lucky 7's, etc.)

Combined Page 5's Must Equal Difference Between Prior and Current Year Restricted Fund on Balance Sheet, Page 2.

Restricted Account Title: BUILDING FUND

	Prior Year Ended March 31, 2011	Current Year Ended March 31, 2012		
	Actual	**Actual**	**Budget**	**Over (Under)**
REVENUE:				
Other: (Identify)				
BUILDING FUND INTEREST	$218 00	$91 00	$120 00	($29 00)
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
8. Total Other Revenue:	$218 00	$91 00	$120 00	($29 00)
EXPENSES: (List)				
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
				$0 00
25. Total Other Expenses:	$0 00	$0 00	$0 00	$0 00
26. Restricted Fund Increase (Decrease)	$218 00	$91 00	$120 00	($29 00)

Restricted Funds are NOT a Part of Equity!!!

Do NOT transfer to Page 8, Equity Reconciliation, Schedule 2

NOTE: The Notes to Financial Statements Are An Integral Part Of This Page.

TEMPLE, TEXAS, Lodge No. 138
Combined Statement of Cash Flow
(all funds)
Year Ended March 31, 2012

CASH FLOW FROM OPERATIONS ACTIVITIES:		
1 Lodge - Net Income (Page 3)	($38,527 00)	
2 Club - Net Income (Page 4)	$33,893 00	
3. Total Net Income		($4.634 00)
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
4 Depreciation	$5,720 00	
5 Increase/Decrease in Prepaid Expenses		
6 Increase/Decrease in Inventories		
7 Increase/Decrease in Short Term Investments		
8 Increase/Decrease in Other Assets		
9 Increase/Decrease in Accounts Payable		
10 Increase/Decrease in Notes Due Within One Year		
11 Increase/Decrease in Prepaid Dues		
12 Increase/Decrease in Other Payables		
13 Increase/Decrease in Deferred Income		
14 Increase/Decrease in Restricted Funds	$91 00	
15 Adjustments (Page 8)--Attach Explanation		
16. Total Adjustments		$5,811 00
17. NET CASH PROVIDED BY OPERATIONS		$1,177 00
CASH FLOW INVESTING ACTIVITIES:		
18 Purchase of Fixed Assets		
19 Reduction of Long Term Debt		
20 Purchase of Long Term Investment		
21 Capital Improvement to Building		
22 Adjustments - Attach Explanation		
23. Total Investing Activities		$0 00
NET CHANGE IN CASH		$1,177 00
CASH AVAILABLE- MARCH 31, 2011		$78,896 00
CASH AVAILABLE- MARCH 31, 2012		$80,073 00

Explanation for Lines 15 & 22:

Lodge Name: **TEMPLE, TEXAS**, Lodge Number: **138**

NOTES TO FINANCIAL STATEMENTS
Year Ended March 31, 2012

SEE ACCOUNTANT'S REVIEW REPORT AND ACCOMPANYING NOTES

TEMPLE, TEXAS, Lodge No. 138
Supplmental Schedules
Year Ended March 31, 2012

SCHEDULE OF GROSS PROFIT: Schedule 1

	Bar	Dining Room	Total
Sales:			
1 Food	$2,876 00	$16,298 00	$19,174 00
2 Liquor, Beer & Wine	$115,438 00	$9,686 00	$125,124 00
3 Other Bar Sales			$0 00
4. Total Sales:	$118,314 00	$25,984 00	$144,298 00
Cost of Sales:			
5 Inventory, April 1, 2011	$5,541 00		$5,541 00
6 Purchases	$40,858 00	$17,611 00	$58,469 00
7 Total	$46,399 00	$17,611 00	$64,010 00
8 Less Inventory, March 31, 2012	$5,541 00		$5,541 00
9 Cost of Sales	$40,858 00	$17,611 00	$58,469 00
Gross Profit on Sales	$77,456 00	$8,373 00	$85,829 00
Direct Expenses:			
10 Salaries & Wages	$23,411 00		$23,411 00
11 Employee Meals, at Cost			$0 00
12 Payroll Taxes & Benefits	$6,348 00		$6,348 00
13 Music & Entertainment			$0 00
14. Total Direct Expenses	$29,759 00	$0 00	$29,759 00
GROSS PROFIT (Total to Page 4)	$47,697 00	$8,373 00	$56,070 00
Ratios:			
15 Cost of Sales (% of Total Sales)	34 53%	67 78%	40 52%
16 Employee Expense (% of Total Sales)	25 15%	0 00%	20 62%
17 Music & Entertainment (% of Total Sales)	0 00%	0 00%	0 00%
18 Gross Profit	40 31%	32 22%	38 86%

RECONCILIATION - EQUITY ACCOUNT: Schedule 2

19 Balance, March 31, 2011	$315,505 00
20 Net Increase/(Decrease), Page 3	($38,527 00)
21 Net Increase/(Decrease), Page 4	$33,893 00
22 Adjustments-Increase(Decrease), Attach Explanation	
23 Balance, March 31, 2012	$310,871 00

NOTE: The Notes to Financial Statements Are An Integral Part Of This Page.

Lodge Name: **TEMPLE, TEXAS**, Lodge Number: **138**

SCHEDULE OF INSURANCE COVERAGE AND FIDELITY BONDS

(see additional information, next page)

MANDATORY PROGRAMS

	Yes	No
1. GRAND LODGE MASTER LIABILITY INSURANCE. (Providing general liability/liquor coverage) (Mandatory program – premium paid as part of annual per capita – no additional premium due – nor is any audit required)	☒	☐
2. GRAND LODGE PROPERTY PLUS? (Mandatory program – premium billed directly to Lodge.)	☒	☐
Has Property Plus free appraisal been obtained?	☐	☒
3. ELKS DIRECTORS & OFFICERS/EMPLOYMENT PRACTICES? (This discounted program is offered on a voluntary basis)	☒	☐
4. DIRECTORS & OFFICERS COVERAGE WITH OUTSIDE CARRIER?	☐	☒
Insurance Carrier: N/A		
5. WORKER'S COMPENSATION INSURANCE? (It is recommended that every Lodge have such coverage – even if it has no regular employees) (Worker's Compensation is the exclusive remedy for occupational injury claims – accident policies are not sufficient.)	☒	☐
6 Name of Worker's Compensation Carrier: TEXAS MUTUAL		
7 Worker's Compensation Policy Number & Expiration Date: 0001228923-091712		

FOR INFORMATIONAL PURPOSES ONLY – PLEASE RPOVIDE THIS INFORMATION:

Number of Employees.
8. Lodge? 0 9. Bar? 4 10 Dining Room? 0 11 Other Area? 0

LODGE OFFICERS RECEIVING PAY:

12 Secretary	☒	☐
13. Treasurer	☒	☐
14. Other Paid Officers? (list below)	☐	☒
15. AUTOMOBILE INSURANCE? (If Lodge owns vehicle The Master Liability Program does not provide coverage for owned vehicles)	☐	☒
16 OTHER INSURANCE? (Please explain in detail on separate sheet if necessary – Page 9a, 9b, etc – indicate carrier and type of coverage.)	☐	☒

Lodge Name: **TEMPLE, TEXAS**, Lodge Number: **138**

ACCOUNTANT'S RECOMMENDATIONS AND SUGGESTIONS

For Improvement of Financial Records and Controls
Year Ended March 31, 2012

1. The bank accounts are reconciled manually. We recommend that the bank accounts be reconciled in the accounting system software to fully utilize the computerized accounting system and reduce the risk of errors.
2. The lodge performs a monthly physical inventory. We recommend that the physical inventory be used to update the financial statements each month.