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Form **990-EZ**

Short Form Return of Organization Exempt From Income Tax

OMB No 1545-1150

2011Department of the Treasury
Internal Revenue Service

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

► Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990 (see instructions)

All other organizations with gross receipts less than \$200,000 and total assets less than \$500,000 at the end of the year may use this form

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

**Open to Public
Inspection**
A For the 2011 calendar year, or tax year beginning 04/01/11, and ending 03/31/12

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization BENEVOLENT & PROTECTIVE ORDER OF ELKS OF THE USA #246 Number and street (or P.O. box, if mail is not delivered to street address) Room/suite P.O. BOX 532 City or town, state or country, and ZIP + 4 LIVINGSTON MT 59047-0532	D Employer identification number 81-0110618
		E Telephone number 406-220-2049
		F Group Exemption Number ▶
G Accounting Method <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual Other (specify) ▶	H Check <input checked="" type="checkbox"/> if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF)	
I Website: ▶ <u>N/A</u>		
J Tax-exempt status (check only one) — <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (<u>8</u>) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		

K Check ☐ if the organization is not a section 509(a)(3) supporting organization or a section 527 organization and its gross receipts are normally not more than \$50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, line 25, column (B) below) are \$500,000 or more, file Form 990 instead of Form 990-EZ

▶ \$ **137,508**
Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)
Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	2,894
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	20,674
	4 Investment income	4	1,548
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	28,865
	c Less: direct expenses from gaming and fundraising events	6c	12,032
	d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	16,833
	7a Gross sales of inventory, less returns and allowances	7a	76,251
	b Less: cost of goods sold	7b	24,624
	c Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	51,627
	8 Other revenue (describe in Schedule O)	8	7,276
	9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	100,852
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	35,566
	13 Professional fees and other payments to independent contractors	13	1,435
	14 Occupancy, rent, utilities, and maintenance	14	17,228
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	39,281
	17 Total expenses. Add lines 10 through 16	17	93,510
	18 Excess or (deficit) for the year (Subtract line 17 from line 9)	18	7,342
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	171,912
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	-9,786
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	169,468

SCANNED AUG 16 2012
Net Assets

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2011)

Part II Balance Sheets. (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	70,846	22	87,572
23 Land and buildings	7,300	23	7,300
24 Other assets (describe in Schedule O)	99,893	24	85,251
25 Total assets	178,039	25	180,123
26 Total liabilities (describe in Schedule O)	6,127	26	10,655
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	171,912	27	169,468

Part III Statement of Program Service Accomplishments (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose?

FRATERNAL ORGANIZATION

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts, optional for others)

28 FRATERNAL ORGANIZATION THAT PROVIDES MEMBER BENEFITS.

(Grants \$) If this amount includes foreign grants, check here ☐

28a

29

(Grants \$) If this amount includes foreign grants, check here ☐

29a

30

(Grants \$) If this amount includes foreign grants, check here ☐

30a

31 Other program services (describe in Schedule O)

(Grants \$) If this amount includes foreign grants, check here ☐

31a

32 Total program service expenses (add lines 28a through 31a)

32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) (If not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
BELINDA SCHWEIGERT	EXALTED RULE 0.00	0	0	0
JANE HAUGEN	TREASURER 0.00	0	0	0
LAURA NICHOLSON	SECRETARY 0.00	0	0	0
JOHN MORFORD	TRUSTEE 0.00	0	0	0
GLENN CROSBY	TRUSTEE 0.00	0	0	0
VICKIE ROSEBERRY	TRUSTEE 0.00	0	0	0
DANA LATSCH	TRUSTEE 0.00	0	0	0
DARYN HENDRICKSON	TRUSTEE 0.00	0	0	0
MATT BLADES	TRUSTEE 0.00	0	0	0

Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V ☐

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?	X	
35b If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O	X	
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions		
37b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
38b If "Yes," complete Schedule L, Part II and enter the total amount involved		
39 Section 501(c)(7) organizations. Enter:		
39a Initiation fees and capital contributions included on line 9		
39b Gross receipts, included on line 9, for public use of club facilities		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under section 4911, section 4912, section 4955		
40b Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		
40c Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
40d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		
40e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed <u>NONE</u>		
42a The organization's books are in care of <u>JANE HAUGEN</u> Telephone no <u>406-220-2049</u> P.O. BOX 532 Located at <u>LIVINGSTON</u> MT ZIP + 4 <u>59047</u>		
42b 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)? If "Yes," enter the name of the foreign country: <u>See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.</u>		X
42c At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: <u></u>		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here and enter the amount of tax-exempt interest received or accrued during the tax year <u>43</u>		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
44c Did the organization receive any payments for indoor tanning services during the year?		X
44d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
45b 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," Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)		X

- 46** Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

	Yes	No
46		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI ☐

- 47** 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

	Yes	No
47		
48		
49a		
49b		

- 48** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

- 49a** Did the organization make any transfers to an exempt non-charitable related organization?

- b** If "Yes," was the related organization a section 527 organization?

- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each employee paid more than \$100,000	(b) Title and average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

- f** Total number of other employees paid over \$100,000 ▶

- 51** Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None"

(a) Name and address of each independent contractor paid more than \$100,000	(b) Type of service	(c) Compensation

- d** Total number of other independent contractors each receiving over \$100,000 ▶

- 52** Did the organization complete Schedule A? **Note** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer <i>Belinda Schweigert</i>		Date 12/18/12		
	Type or print name and title BELINDA SCHWEIGERT		Clerical Filer		
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	VALERIE HILLMAN	VALERIE HILLMAN	07/12/12		P00387859
	Firm's name ▶	HILLMAN & ASSOCIATES, CPA'S			Firm's EIN ▶
	Firm's address ▶	126 SOUTH 2ND ST LIVINGSTON, MT 59047-2605			Phone no 406-222-2467

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☐ Yes ☐ No

SCHEDULE G
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information Regarding**
Fundraising or Gaming ActivitiesComplete 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 8a.
▶ Attach to Form 990 or Form 990-EZ ▶ See separate instructions

OMB No 1545-0047

2011Open To Public
Inspection

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF
ELKS OF THE USA #246

Employer identification number

81-0110618

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

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?☐ Yes ☐ No**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(I) Name and address of individual or entity (fundraiser)	(II) Activity	(III) Did fundraiser have custody or control of contributions?		(IV) Gross receipts from activity	(V) Amount paid to (or retained by) fundraiser listed in col (I)	(VI) Amount paid to (or retained by) organization
		Yes	No			
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 FUNDRAISING INC (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col (a) through col (c))
Revenue				
1 Gross receipts	28,865			28,865
2 Less Charitable contributions				
3 Gross income (line 1 minus line 2)	28,865			28,865
Direct Expenses				
4 Cash prizes				
5 Noncash prizes				
6 Rent/facility costs				
7 Food and beverages				
8 Entertainment				
9 Other direct expenses	12,032			12,032
10 Direct expense summary Add lines 4 through 9 in column (d)				12,032
11 Net income summary Combine line 3, column (d), and line 10				16,833

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

	(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
Revenue				
1 Gross revenue				
Direct Expenses				
2 Cash prizes				
3 Noncash prizes				
4 Rent/facility costs				
5 Other direct expenses				
6 Volunteer labor	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	
7 Direct expense summary Add lines 2 through 5 in column (d)				
8 Net gaming income summary Combine line 1, column d, and line 7				

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

a Is the organization licensed to operate gaming activities in each of these states?

9a ☐ Yes ☐ No

b If "No," explain.

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?

10a ☐ Yes ☐ No

b If "Yes," explain

- 11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity operated in
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$
- c If "Yes," enter name and address of the third party

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$

Description of services provided ►

☐ Director/officer
 ☐ Employee
 ☐ Independent contractor

17 Mandatory distributions

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$

Part IV. **Supplemental Information.** Complete this part to provide the 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

2011Open to Public
Inspection

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF
ELKS OF THE USA #246

Employer identification number

81-0110618

FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE

DESCRIPTION	AMOUNT
OTHER FEES	\$ 5,636
MISCELLANEOUS	\$ 1,640
TOTAL	\$ 7,276

FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES

DESCRIPTION	AMOUNT
BAR SALES	
SUPPLIES	\$ 1,893
ADVERTISING	\$ 161
BANK FEES	\$ 557
CASH OVER/SHORT	\$ -74
DUES AND MEMBERSHIPS	\$ 55
INSURANCE	\$ 2,130
LICENSES	\$ 338
MISCELLANEOUS	\$ 192
OFFICE SUPPLIES	\$ 51
OFFICER'S EXPENSES	\$ 471
NON-INVESTMENT DEPRECIATION	\$ 1,109
	\$ 0

UNRELATED BAR SALES

SUPPLIES	\$ 1,565
ADVERTISING	\$ 134
BANK FEES	\$ 460

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF

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CASH OVER/SHORT	\$	-61
DUES AND MEMBERSHIPS	\$	45
INSURANCE	\$	1,761
LICENSES	\$	279
MISCELLANEOUS	\$	158
OFFICE EXPENSE	\$	42
OFFICER'S EXPENSE	\$	389
NON-INVESTMENT DEPRECIATION	\$	916

EXPENSES

ADVERTISING AND PROMOTION	\$	65
OFFICE	\$	2,003
CONFERENCES/MEETINGS	\$	534
INSURANCE	\$	4,035
BANK CHARGES	\$	66
CONTRIBUTIONS	\$	1,074
EQUIPMENT RENTAL	\$	265
MISCELLANEOUS EXPENSES	\$	6,607
PER CAPITA - GRAND LODGE	\$	3,892
PER CAPITA - STATE	\$	973
SCHOLARSHIPS	\$	2,250
SUPPLIES	\$	382
OFFICER'S EXPENSES	\$	514
NON-INVESTMENT DEPRECIATION	\$	4,050
TOTAL	\$	39,281

FORM 990-EZ, PART I, LINE 20 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES

DESCRIPTION

AMOUNT

Name of the organization

BENEVOLENT & PROTECTIVE ORDER OF

Employer identification number

81-0110618

INVENTORY OVERSTATED 3/31/11	\$	-7,739
RESTRICTED EQUITY RELEASED	\$	-2,045
BOOK / TAX DEPRECIATION DIFFERENCE	\$	-2

FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INVENTORIES FOR SALE OR USE	\$ 15,617	\$ 7,050
	\$ 390,730	\$ 390,730
LESS ACCUMULATED DEPRECIATION	\$ 306,454	\$ 312,529
TOTAL	\$ 99,893	\$ 85,251

FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES

DESCRIPTION	BEG. OF YEAR	END OF YEAR
DEFERRED REVENUE	\$ 4,593	\$ 8,910
PAYROLL LIABILITIES	\$ 1,534	\$ 1,745

FORM 990-EZ, PART III, LINE 31 - ALL OTHER ACCOMPLISHMENT

FRATERNAL ORGANIZATION THAT PROVIDES MEMBER BENEFITS.

THE ORGANIZATION IS INVOLVED IN CHARITABLE GIVING,

SCHOLARSHIPS AND SPONSORSHIPS TO YOUTHS OF THE COMMUNITY.