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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

A For the 2012 calendar year, or tax year beginning **APR 1, 2012** and ending **MAR 31, 2013**

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 #867 Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite P. O. BOX 1749 City, town, or post office, state, and ZIP code WINCHESTER, VA 22604 F Name and address of principal officer MARGARET SANDY SAME AS C ABOVE	D Employer identification number 54-0202540 E Telephone number 540-662-8278 G Gross receipts \$ 2,560,543. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶ 1156
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (8) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ WWW.WINCHESTERELKS.ORG		
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ▶ L Year of formation: 1903 M State of legal domicile: VA		

Part I Summary

1	Briefly describe the organization's mission or most significant activities: SERVE THE PEOPLE AND COMMUNITIES THROUGH BENEVOLENT PROGRAMS.		
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	15
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	13
6	Total number of volunteers (estimate if necessary)	6	50
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.
8	Contributions and grants (Part VIII, line 1h)	33,352.	33,396.
9	Program service revenue (Part VIII, line 2g)	0.	0.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	686.	510.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	333,602.	280,108.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	367,640.	314,014.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	20,223.	24,693.
14	Benefits paid to or for members (Part IX, column (A), line 4)	11,526.	11,713.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	31,889.	28,937.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25)	0.	
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	172,252.	197,790.
18	Total expenses - Add lines 13-17 (must equal Part IX, column (A), line 25)	235,890.	263,133.
19	Revenue less expenses - Subtract line 18 from line 12	131,750.	50,881.
20	Total assets (Part X, line 16)	1,077,311.	1,151,991.
21	Total liabilities (Part X, line 26)	3,281.	27,080.
22	Net assets or fund balances. Subtract line 21 from line 20	1,074,030.	1,124,911.

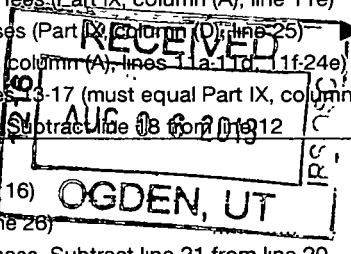
Part II Signature Block

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

Sign Here	Signature of officer: <i>Margaret Sandy</i> MARGARET SANDY, EXALTED RULER Type or print name and title	Date: 7-29-13
Paid Preparer Use Only	Print/Type preparer's name: BRIAN P. DAVET Preparer's signature: <i>Brian P. Davet</i> Date: 06/27/13 Firm's name: RUTHERFORD & JOHNSON, PC Firm's address: 116 MEDICAL CIRCLE WINCHESTER, VA 22601 Firm's EIN: 54-1782073 Phone no.: 540-662-7070	Check if self-employed <input type="checkbox"/> PTIN: P00842330

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

SCANNED AUG 26 2013



6

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 OF ITS MEMBERS; TO QUICKEN THE SPIRIT OF AMERICAN PATRIOTISM; TO CULTIVATE GOOD FELLOWSHIP; TO PERPETUATE

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 are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

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

PRESERVE THE COUNTRY'S CHERISHED INSTITUTIONS, TRADITIONS AND VALUES; RESPECT OUR NEIGHBORS AND CONSTANTLY SEEK TO PROMOTE THEIR WELL BEING; LOVE AND ENJOY LIFE AND BELIEVE THIS ENJOYMENT IS RECEIVED BY SHARING IT WITH FAMILY, FRIENDS AND ALL WE MEET.

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

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

4d Other program services (Describe in Schedule O)

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

4e Total program service expenses ▶

**BENEVOLENT & PROTECTIVE ORDER OF
ELKS #867**

Form 990 (2012)

54-0202540 Page 3

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)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
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? <i>If "Yes," complete Schedule C, Part III</i>		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? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		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? <i>If "Yes," complete Schedule D, Part VI</i>	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? <i>If "Yes," complete Schedule D, Part VII</i>		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? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		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? <i>If "Yes," complete Schedule G, Part I</i>		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? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Form 990 (2012)

BENEVOLENT & PROTECTIVE ORDER OF

ELKS #867

Form 990 (2012)

54-0202540

Page 4

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Was a loan to or by a current or former officer, director, trustee, key employee, highest compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions).		
28a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note. All Form 990 filers are required to complete Schedule O

Form **990** (2012)

**BENEVOLENT & PROTECTIVE ORDER OF
ELKS #867**

Form 990 (2012)

54-0202540 Page 5

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.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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.		
2b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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 as charitable contributions?		X
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
7a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter.		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
13b	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.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

Form 990 (2012)

**BENEVOLENT & PROTECTIVE ORDER OF
ELKS #867**

Form 990 (2012)

54-0202540 Page 6

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 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.		
	15		
1b	Enter the number of voting members included in line 1a, above, who are independent		
	15		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	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?	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	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		X
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?		
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official		X
15b	b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain in Schedule O)
- 19** Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization **THE ORGANIZATION - 540-662-8278**
P. O. BOX 1749, WINCHESTER, VA 22604

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(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) MARGARET (KITTY) SANDY EXALTED RULER	5.00	X						0.	0.	0.
(2) STEVE ROOKER ESTEEMED LEADING KNIGHT	5.00	X						0.	0.	0.
(3) MARIANNE BIVIANO ESTEEMED LOYAL KNIGHT	5.00	X						0.	0.	0.
(4) KIM RITENOUR ESTEEMED LECTURING KNIGHT	5.00	X						0.	0.	0.
(5) LINDA WARNER SECRETARY	5.00	X						0.	0.	2,500.
(6) PATTY FOURNIER TREASURER	5.00	X						0.	0.	1,500.
(7) STEVE CULBERT TILER	5.00	X						0.	0.	0.
(8) JIM VENABLE 5-YEAR TRUSTEE	5.00	X						0.	0.	0.
(9) BUZZ SANDY 4 YEAR TRUSTEE	5.00	X						0.	0.	0.
(10) CHARLIE FISKE 3 YEAR TRUSTEE	5.00	X						0.	0.	0.
(11) FRANK POOLE 2 YEAR TRUSTEE	5.00	X						0.	0.	0.
(12) LOUIE STROTHER 1 YEAR TRUSTEE	5.00	X						0.	0.	0.
(13) JOHN ROSENBERGER ESQUIRE	5.00	X						0.	0.	0.
(14) TAMMY SYMONS CHAPLAIN	5.00	X						0.	0.	0.
(15) GLENNA POOLE INNER GUARD	5.00	X						0.	0.	0.

BENEVOLENT & PROTECTIVE ORDER OF

ELKS #867

Form 990 (2012)

Part VIII Statement of Revenue

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

			(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	1 a	Federated campaigns	1a				
	b	Membership dues	1b	33,396.			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		33,396.			
	Program Service Revenue	2 a	_____	Business Code			
b		_____					
c		_____					
d		_____					
e		_____					
f		All other program service revenue					
g		Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		510.		510.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real	(ii) Personal			
		Less: rental expenses					
		Rental income or (loss)					
		Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		Less: cost or other basis and sales expenses					
		Gain or (loss)					
		Net gain or (loss)					
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
		Less: direct expenses	b				
		Net income or (loss) from fundraising events					
	9 a	Gross income from gaming activities See Part IV, line 19	a	2,309,240.			
Less: direct expenses		b	2,000,919.				
Net income or (loss) from gaming activities			308,321.	308,321.			
10 a	Gross sales of inventory, less returns and allowances	a	159,121.				
	Less: cost of goods sold	b	245,610.				
	Net income or (loss) from sales of inventory		<86,489.>			<86,489.>	
Miscellaneous Revenue			Business Code				
11 a	EVENT INCOME	624110	58,276.	58,276.			
b	_____						
c	_____						
d	All other revenue						
e	Total. Add lines 11a-11d		58,276.				
12	Total revenue. See instructions.		314,014.	366,597.	0.	<85,979.>	

BENEVOLENT & PROTECTIVE ORDER OF

Form 990 (2012)

ELKS #867

54-0202540 Page 10

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).

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	24,693.			
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	11,713.			
5 Compensation of current officers, directors, trustees, and key employees	4,000.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	24,937.			
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	4,105.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	310.			
13 Office expenses	6,704.			
14 Information technology				
15 Royalties				
16 Occupancy	68,770.			
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,870.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	33,099.			
23 Insurance	12,773.			
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 EVENT EXPENSE	45,560.			
b SUPPLIES	17,257.			
c MISCELLANEOUS	5,628.			
d TAXES AND LICENSES	1,714.			
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	263,133.			
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)

**BENEVOLENT & PROTECTIVE ORDER OF
ELKS #867**

Form 990 (2012)

54-0202540 Page 11

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1	256,614.	1	288,948.
	2	22,500.	2	17,500.
	3		3	
	4		4	
	5		5	
	6		6	
	7		7	
	8	7,600.	8	9,033.
	9		9	
	10a	1,447,173.		
	10b	610,663.	10c	836,510.
	11		11	
	12		12	
	13		13	
	14		14	
	15		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	1,077,311.	16	1,151,991.
Liabilities	17	3,281.	17	6,338.
	18		18	
	19		19	20,742.
	20		20	
	21		21	
	22		22	
	23		23	
	24		24	
	25		25	
	26	Total liabilities. Add lines 17 through 25	3,281.	26
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27		27	
	28		28	
	29		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 30 through 34.			
	30	0.	30	0.
	31	0.	31	0.
	32	0.	32	50,881.
33	1,074,030.	33	1,124,911.	
34	1,077,311.	34	1,151,991.	

Form 990 (2012)

**BENEVOLENT & PROTECTIVE ORDER OF
ELKS #867**

Form 990 (2012)

54-0202540 Page **12**

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)	314,014.
2	Total expenses (must equal Part IX, column (A), line 25)	263,133.
3	Revenue less expenses Subtract line 2 from line 1	50,881.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	1,074,030.
5	Net unrealized gains (losses) on investments	
6	Donated services and use of facilities	
7	Investment expenses	
8	Prior period adjustments	
9	Other changes in net assets or fund balances (explain in Schedule O)	0.
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	1,124,911.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O		X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Form **990** (2012)

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012
Open to Public Inspection

Name of the organization **BENEVOLENT & PROTECTIVE ORDER OF ELKS #867** Employer identification number **54-0202540**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

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

- 1 Purpose(s) of conservation easements held by the organization (check all that apply)
- | | |
|--|--|
| <input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) | <input type="checkbox"/> Preservation of an historically important land area |
| <input type="checkbox"/> Protection of natural habitat | <input type="checkbox"/> Preservation of a certified historic structure |
| <input type="checkbox"/> Preservation of open space | |
- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year
- | | Held at the End of the Tax Year |
|--|---------------------------------|
| a Total number of conservation easements | 2a |
| b Total acreage restricted by conservation easements | 2b |
| c Number of conservation easements on a certified historic structure included in (a) | 2c |
| d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register | 2d |
- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4 Number of states where property subject to conservation easement is located ▶ _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

- 1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, 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 | ▶ \$ _____ |

**BENEVOLENT & PROTECTIVE ORDER OF
ELKS #867**

Schedule D (Form 990) 2012

54-0202540 Page 2

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 XIII.

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

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

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

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

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

	Amount
1c	
1d	
1e	
1f	

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

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

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

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

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

- a Board designated or quasi-endowment _____ %
 b Permanent endowment _____ %
 c Temporarily restricted endowment _____ %

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

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

- (i) unrelated organizations
 (ii) related organizations

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

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		224,872.		224,872.
b Buildings		1,026,174.	466,092.	560,082.
c Leasehold improvements				
d Equipment		196,127.	144,571.	51,556.
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				836,510.

Schedule D (Form 990) 2012

**BENEVOLENT & PROTECTIVE ORDER OF
ELKS #867**

Schedule D (Form 990) 2012

54-0202540 Page 3

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. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

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

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

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

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

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

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

2. FIN 48 (ASC 740) Footnote. In Part XIII, 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). Check here if the text of the footnote has been provided in Part XIII

BENEVOLENT & PROTECTIVE ORDER OF

Schedule G (Form 990 or 990-EZ) 2012 **ELKS #867**

54-0202540 Page 2

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

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

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))	
		1	Gross revenue		2,252,736.	56,504.
Direct Expenses	2	Cash prizes		1,941,325.	10,394.	1,951,719.
	3	Noncash prizes		5,002.	5,002.	
	4	Rent/facility costs				
	5	Other direct expenses		44,198.		44,198.
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				(2,000,919)	
8	Net gaming income summary. Combine line 1, column d, and line 7				308,321.	

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

BENEVOLENT & PROTECTIVE ORDER OF

Schedule G (Form 990 or 990-EZ) 2012 ELKS #867

54-0202540 Page 3

- 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 ► OFFICERS OF THE ORGANIZATION

Address ► P.O. BOX 1749 - WINCHESTER, VA 22604

- 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 ► DEBORAH STROTHER

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).

BENEVOLENT & PROTECTIVE ORDER OF

54-0202540 Page 2

Schedule I (Form 990) (2012)

ELKS #867

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2012

Open to Public
Inspection

Name of the organization	BENEVOLENT & PROTECTIVE ORDER OF ELKS #867	Employer identification number	54-0202540
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FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
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.

FORM 990, PART VI, SECTION A, LINE 6: THE ORGANIZATION COLLECTS
MEMBERSHIP DUES FROM ITS MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A: THE MEMBERS OF THE ORGANIZATION
ELECT THE GOVERNING BODY.

FORM 990, PART VI, SECTION A, LINE 7B: A CHANGE IN THE BYLAWS, AND
APPROVAL OF MEMBERSHIP ARE SUBJECT TO APPROVAL BY THE MEMBERS OF THE
ORGANIZATION.

FORM 990, PART VI, SECTION B, LINE 11: A DRAFT OF THE 990 IS PRESENTED TO
THE BOARD AND LODGE AT A LODGE MEETING.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION'S GOVERNING
DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON
REQUEST.

Depreciation and Amortization 990
 (Including Information on Listed Property)

OMB No 1545-0172

2012

Attachment
 Sequence No 179

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return: **BENEVOLENT & PROTECTIVE ORDER OF ELKS #867**
 Business or activity to which this form relates: **FORM 990 PAGE 10**
 Identifying number: **54-0202540**

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,000,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2011 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	33,099.

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2012	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2012 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2012 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	33,099.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**BENEVOLENT & PROTECTIVE ORDER OF
ELKS #867**

Form 4562 (2012)

54-0202540 Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
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25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use:

		%						
		%						
		%						

27 Property used 50% or less in a qualified business use:

		%				S/L -		
		%				S/L -		
		%				S/L -		

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

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

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
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42 Amortization of costs that begins during your 2012 tax year:

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43 Amortization of costs that began before your 2012 tax year 43

44 Total. Add amounts in column (f) See the instructions for where to report 44

Elks Club of Winchester, Inc
Depreciation Expense [Depreciation]
GAAP
For the Period April 1, 2012 to March 31, 2013

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Acquisition Cost	Depr & AFYD This Period	Beginning Accum Depr	Current Depr & AFYD	YEAR TO DATE		Ending Accum Depr
								Net Sec 179/Sec 179A	Net Additions Deletions	
<i>Cost Center 01 - Club</i>										
<i>Asset Type Furniture & Fixtures</i>										
000060	Ice Machine 10/22/2007	SL100FM	7 0	3,000.00	428.57	1,928.57	428.57	0.00	0.00	2,357.14
000070	Kitchen Equipment 01/14/2008	SL100FM	7 0	1,831.00	261.57	1,111.67	261.57	0.00	0.00	1,373.24
000080	Safe 01/31/2008	SL100FM	7 0	1,734.00	247.71	1,052.77	247.71	0.00	0.00	1,300.48
000100	Toaster 11/17/2008	SL100FM	7 0	29.99	4.28	14.63	4.28	0.00	0.00	18.91
000110	Buffer 11/24/2008	SL100FM	7 0	986.50	140.93	481.51	140.93	0.00	0.00	622.44
000120	Beer Glass Cooler 01/05/2009	SL100FM	7 0	1,000.00	142.86	464.29	142.86	0.00	0.00	607.15
000130	Beer Glass Cooler 01/19/2009	SL100FM	7 0	968.75	138.39	449.77	138.39	0.00	0.00	588.16
000140	Tables 02/02/2009	SL100FM	7 0	299.94	42.85	135.69	42.85	0.00	0.00	178.54
01000001	Furniture and Fixtures 06/30/1991	SL100MHM	10 0	98,752.00	0.00	96,751.40	0.00	0.00	0.00	96,751.40
01000002	Computer 04/01/1992	SL100MHM	5 0	5,043.00	0.00	5,043.00	0.00	0.00	0.00	5,043.00
01000003	Riding Mower 04/01/1992	SL100MHM	5 0	1,334.00	0.00	1,334.00	0.00	0.00	0.00	1,334.00
01000004	Electrc Sign 04/01/1992	SL100MHM	10 0	4,763.00	0.00	4,762.70	0.00	0.00	0.00	4,762.70
01010001	Pop Com Machines 09/01/1994	SL100MHM	7 0	4,281.90	0.00	4,281.90	0.00	0.00	0.00	4,281.90
01010002	Pop Com Machine 09/01/1994	SL100MHM	7 0	2,292.00	0.00	2,292.00	0.00	0.00	0.00	2,292.00
01010003	Steamer 02/15/2004	SL100FM	7 0	7,933.00	0.00	7,933.00	0.00	0.00	0.00	7,933.00
01010005	55" HDTV 06/05/2005	SL100FM	7 0	1,499.99	35.74	1,464.25	35.74	0.00	0.00	1,499.99
01010006	Security Cameras 05/25/2009	SL100FM	7 0	756.79	108.11	315.32	108.11	0.00	0.00	423.43
01010007	Sandwich Prep Station 07/01/2009	SL100FM	7 0	2,705.23	386.46	1,062.77	386.46	0.00	0.00	1,449.23
01010008	Beer Cooler 09/28/2009	SL100FM	7 0	2,352.00	336.00	868.00	336.00	0.00	0.00	1,204.00
01010009	Half of purchase price for new telephone system 02/01/2010	SL100FM	7 0	2,347.00	335.29	726.46	335.29	0.00	0.00	1,061.75
01010010	Beer Cooler 03/08/2010	SL100FM	7 0	2,497.95	356.85	743.44	356.85	0.00	0.00	1,100.29
01010011	Patio Chairs 06/21/2010	SL100FM	7 0	523.40	74.77	137.08	74.77	0.00	0.00	211.85
01010012	Steam Table 11/15/2010	SL100FM	7 0	2,479.00	354.14	501.70	354.14	0.00	0.00	855.84
01010013	Telephone System 04/19/2010	SL100FM	7 0	2,347.60	335.37	670.74	335.37	0.00	0.00	1,006.11
01010014	Shnmp Steamer 06/20/2011	SL100FM	7 0	15,041.25	2,148.75	1,790.62	2,148.75	0.00	0.00	3,939.37
01010015	Garbage Disposal 09/26/2011	SL100FM	7 0	2,163.00	309.00	180.25	309.00	0.00	0.00	489.25
01010016	(2) Beer Kegeators 03/05/2012	SL100FM	7 0	1,609.90	229.99	19.17	229.99	0.00	0.00	249.16

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Acquisition Cost	Depr & AFYD This Period	YEAR TO DATE			Ending Accum Depr	
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A		
<i>Cost Center: 01 - Club</i>										
<i>Asset Type Furniture & Fixtures</i>										
01010017	Sign									
	05/02/2011	SL100FM	7 0	1,320.00	188.57	172.86	188.57	0.00	0.00	361.43
01010018	Salad Bar									
	04/16/2012	SL100FM	7 0	2,819.25	402.75	0.00	402.75	0.00	0.00	402.75
01010019	Tables									
	04/30/2012	SL100FM	7 0	939.89	134.27	0.00	134.27	0.00	0.00	134.27
01010020	Beer Coolers									
	07/06/2012	SL100FM	7 0	2,659.71	284.97	0.00	284.97	0.00	0.00	284.97
01010021	Beer Tap System									
	02/11/2013	SL100FM	7 0	9,806.68	233.49	0.00	233.49	0.00	0.00	233.49
01010022	Deep Fryer									
	02/18/2013	SL100FM	7 0	918.75	21.87	0.00	21.87	0.00	0.00	21.87
01010023	Steam Table									
	03/18/2013	SL100FM	7 0	488.40	5.81	0.00	5.81	0.00	0.00	5.81
01010024	Desktop Computer									
	05/28/2012	SL100FM	5 0	402.00	73.70	0.00	73.70	0.00	0.00	73.70
01010025	Laptop Computer									
	10/01/2012	SL100FM	5 0	499.99	50.00	0.00	50.00	0.00	0.00	50.00
01010026	Freezer Compressor									
	03/18/2013	SL100FM	7 0	5,700.00	67.86	0.00	67.86	0.00	0.00	67.86
<i>Subtotal: Furniture & Fixtures (37)</i>				196,126.86	7,880.92	136,689.56	7,880.92	0.00	0.00	144,570.48
<i>Subtotal: 01 - Club (37)</i>				196,126.86	7,880.92	136,689.56	7,880.92	0.00	0.00	144,570.48
<i>Cost Center: 02 - Lodge</i>										
<i>Asset Type Building & Improvements</i>										
000020	New Patio									
	10/01/2000	SL100FM	40 0	2,481.23	62.03	713.35	62.03	0.00	0.00	775.38
000090	Trane Gas Furnace, Evaporator Coll, and Honeywell Air Cleaner									
	05/13/2008	SL100FM	40 0	11,541.17	288.53	1,130.08	288.53	0.00	0.00	1,418.61
02000001	Building and Improvements									
	06/30/1991	SL100MHM	40 0	780,213.00	19,505.34	404,735.40	19,505.34	0.00	0.00	424,240.74
02000002	Improvements									
	04/01/1992	SL100MHM	40 0	22,603.00	565.08	11,301.56	565.08	0.00	0.00	11,866.64
02010001	Improvements									
	09/30/1993	SL100MHM	40 0	13,818.65	345.47	6,391.19	345.47	0.00	0.00	6,736.66
02010002	Air Cleaning System									
	01/01/1994	SL100MHM	40 0	7,380.00	184.50	3,367.13	184.50	0.00	0.00	3,551.63
02010003	Awning									
	12/01/1993	SL100MHM	40 0	2,581.00	64.53	1,183.05	64.53	0.00	0.00	1,247.58
02020001	Building Cons Elec									
	09/01/1994	SL100MHM	40 0	1,590.50	39.76	699.11	39.76	0.00	0.00	738.87
02020002	Carpet									
	09/01/1994	SL100MHM	40 0	3,100.00	77.50	1,362.71	77.50	0.00	0.00	1,440.21
02020003	Parking Lot									
	09/01/1994	SL100MHM	40 0	12,000.00	300.00	5,275.00	300.00	0.00	0.00	5,575.00
02020004	Parking Lot									
	07/03/2006	SL100FM	40 0	6,352.31	158.81	913.16	158.81	0.00	0.00	1,071.97
02020007	Shelter									
	04/01/2009	SL100FM	40 0	48,791.82	1,219.80	3,659.40	1,219.80	0.00	0.00	4,879.20
02020008	Concrete Pad at Dumpster									
	08/24/2011	SL100FM	40 0	6,244.00	156.10	104.07	156.10	0.00	0.00	260.17
02020009	Work at Entrance to Banquet Room									
	09/05/2011	SL100FM	40 0	2,700.00	67.50	39.38	67.50	0.00	0.00	106.88
02020010	Construction in Progress - HVAC deposit									
	03/31/2012	None	40 0	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00
02020011	New HVAC System									
	06/04/2012	SL100FM	40 0	97,094.02	2,022.79	0.00	2,022.79	0.00	0.00	2,022.79
02020012	New Doors									

Asset ID	Placed in service	Depr Meth/Conv	Life Yr Mo	Acquisition Cost	Depr & AFYD This Period	YEAR TO DATE				Ending Accum Depr
						Beginning Accum Depr	Current Depr & AFYD	Net Sec 179/Sec 179A	Net Additions Deletions	
<i>Cost Center 02 - Lodge</i>										
<i>Asset Type Building & Improvements</i>										
	06/11/2012	SL100FM	40 0	7,683 00	160 06	0 00	160 06	0 00	0 00	160 06
Less Disposals	Adjustment to eliminate cost values of disposed assets									
				-50,000.00						
<i>Subtotal Building & Improvements (18)</i>				1,026,173 70	25,217.80	440,874 59	25,217.80	0 00	0 00	466,092.39
<i>Asset Type: Land</i>										
02000000	Land									
	06/30/1991	None	0 0	224,872 00	0.00	0 00	0 00	0 00	0 00	0 00
<i>Subtotal Land (1)</i>				224,872.00	0 00	0 00	0.00	0.00	0 00	0 00
<i>Subtotal 02 - Lodge (19)</i>				1,251,045 70	25,217.80	440,874 59	25,217 80	0 00	0 00	466,092 39
<i>Grand Total</i>				1,447,172 56	33,098.72	577,564.15	33,098.72	0 00	0 00	610,662 87