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Form **990-EZ**

Short Form

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)

OMB No 1545-1150

2012**Open to Public Inspection**Department of the Treasury
Internal Revenue Service

► 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

A For the 2012 calendar year, or tax year beginning 4/01, 2012, and ending 3/31, 2013

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

C **COEUR D'ALENE ELKS, LODGE NUMBER 1254**
1170 W PRAIRIE AVE
COEUR D'ALENE, ID 83815-8780

D Employer identification number
82-0098650

E Telephone number
(208) 772-4049

F Group Exemption Number 1156

G Accounting Method ☐ Cash ☒ Accrual Other (specify)

H Check ☒ if the organization is **not** required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: N/A

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(8) (insert no.) ☐ 4947(a)(1) or ☐ 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 **► \$ 181,175.**

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	1,948.
	2	Program service revenue including government fees and contracts	2	44,878.
	3	Membership dues and assessments	3	37,509.
	4	Investment income	4	56.
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)	5c	
	6	Gaming and fundraising events	6	
	6a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
EXPENSES	6b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	
	6c	Less direct expenses from gaming and fundraising events	6c	
	6d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	
	7a	Gross sales of inventory, less returns and allowances	7a	96,784.
	7b	Less cost of goods sold	7b	59,339.
	7c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)	7c	37,445.
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	121,836.
	10	Grants and similar amounts paid (list in Schedule O)	10	5,970.
	11	Benefits paid to or for members	11	
	ASSETS	12	Salaries, other compensation, and employee benefits	12
13		Professional fees and other payments to independent contractors	13	8,156.
14		Occupancy, rent, utilities, and maintenance	14	21,700.
15		Printing, publications, postage, and shipping	15	5,113.
16		Other expenses (describe in Schedule O)	16	58,795.
17		Total expenses. Add lines 10 through 16	17	122,304.
18		Excess or (deficit) for the year (Subtract line 17 from line 9)	18	-468.
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	445,563.
20	Other changes in net assets or fund balances (explain in Schedule O)	20		
21	Net assets or fund balances at end of year Combine lines 18 through 20	21	445,095.	

BAA For Paperwork Reduction Act Notice, see the separate instructions.Form **990-EZ** (2012)

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Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in SEE SCHEDULE O 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 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	
b 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	
c 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	37a	0.
b Did the organization file Form 1120-POL for this year?	37b	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?	38a	X
b If 'Yes,' complete Schedule L, Part II and enter the total amount involved	38b	N/A
39 Section 501(c)(7) organizations. Enter.		
a Initiation fees and capital contributions included on line 9	39a	N/A
b Gross receipts, included on line 9, for public use of club facilities	39b	N/A
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 <u>N/A</u> , section 4912 <u>N/A</u> , section 4955 <u>N/A</u>		
b 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	40b	
c 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		0.
d Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization		0.
e 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	40e	X
41 List the states with which a copy of this return is filed	ID	

42a The organization's books are in care of <u>ANN BRYAN</u> Telephone no <u>(208) 772-4049</u> Located at <u>1170 W PRAIRIE COEUR D'ALENE ID</u> ZIP + 4 <u>83815</u>		
b 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	42b	X
See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
c 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	42c	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	43	N/A
44a Did the organization maintain any donor advised funds during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44a	X
b Did the organization operate one or more hospital facilities during the year? If 'Yes,' Form 990 must be completed instead of Form 990-EZ	44b	X
c Did the organization receive any payments for indoor tanning services during the year?	44c	X
d If 'Yes' to line 44c, has the organization filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	44d	
45a Did the organization have a controlled entity of the organization within the meaning of section 512(b)(13)?	45a	X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' Form 990 and Schedule R may need to be completed instead of Form 990-EZ (see instructions)	45b	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 only

All section 501(c)(3) organizations 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 Is the organization a school as described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E

48		
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49a Did the organization make any transfers to an exempt non-charitable related organization?

49a		
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b If 'Yes,' was the related organization a section 527 organization?

49b		
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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 title of each employee paid more than \$100,000	(b) 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		Date <u>21 AUG 2013</u>	
	RICHARD GARDNER Type or print name and title		TRUSTEE CHAIRMAN	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	PTIN
	SHANNON SPRAKER, CPA	Shannon Spraker	8/19/13	P00298946
	Firm's name ▶	CLARK, ANDERSON, MCNELIS & CO., P.A.		
	Firm's address ▶	560 W CANFIELD AVE # 100 COEUR D ALENE, ID 83815-7892		
		Check ☐ if self-employed	Firm's EIN ▶ 82-0403050	
			Phone no (208) 772-6460	

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

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

COEUR D'ALENE ELKS, LODGE NUMBER 1254

Employer identification number

82-0098650

FORM 990-EZ, PART III - ORGANIZATION'S PRIMARY EXEMPT PURPOSE

TO CARRY ON FRATERNAL ACTIVITIES UNDER THE LODGE SYSTEM THE NET INCOME OF WHICH IS
USED EXCLUSIVELY FOR BENEVOLENT AND CHARITABLE PURPOSES.

FORM 990-EZ, PART V - REGARDING TRANSFERS ASSOCIATED WITH PERSONAL BENEFIT CONTRACTS

(A) DID THE ORGANIZATION, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY OR
INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT? NO

(B) DID THE ORGANIZATION, DURING THE YEAR, PAY PREMIUMS, DIRECTLY OR
INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT? NO

CLIENT 3631

COEUR D'ALENE ELKS, LODGE NUMBER 1254

82-0098650

FORM 990-EZ, PART I, LINE 10
GRANTS AND SIMILAR AMOUNTS PAID IN EXCESS OF \$5,000

DONEE'S NAME: MISC CHARITIES
 CASH AMOUNT GIVEN: \$ 5,970.

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

AMORTIZATION	\$ 514.
BANK CHARGES	1,182.
CONFERENCES, CONVENTIONS, AND MEETINGS	1,990.
DEPRECIATION	15,044.
ESCROW FEES	170.
GRAND LODGE PAYMENTS & SUPPLY	9,262.
INSURANCE	5,853.
INTEREST	323.
LAUNDRY	1,507.
LOTTERY EXPENSES	2,427.
MISC EXPENSES	7,020.
OFFICE EXPENSES	2,055.
OUTSIDE SERVICES	950.
PARADE	75.
PUBLICITY/PHOTOGRAPHY	318.
SUPPLIES	6,136.
TAXES & LICENSES	881.
TELEPHONE	3,088.
TOTAL	\$ 58,795.

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

	<u>BEGINNING</u>	<u>ENDING</u>
INSURANCE CLAIM RECEIVABLE	\$ 13,614.	\$ 0.
INTANGIBLE ASSETS	514.	0.
INVENTORIES	5,088.	3,327.
MACHINERY AND EQUIPMENT	49,979.	44,531.
TOTAL	\$ 69,195.	\$ 47,858.

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

	<u>BEGINNING</u>	<u>ENDING</u>
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 4,400.	\$ 2,765.
CLEANING DEPOSITS	1,600.	800.
DEFERRED REVENUE	14,507.	23,760.
GRANTS PAYABLE	3,117.	2,818.
SECURED MORTGAGES AND NOTES PAYABLE	12,498.	0.
TOTAL	\$ 36,122.	\$ 30,143.

CLIENT 3631

COEUR D'ALENE ELKS, LODGE NUMBER 1254

82-0098650

FORM 990-EZ, PART IV

LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	HEALTH BENEFITS & CONTRIB- UTION TO EBP & DC	EXPENSE ACCOUNT & OTHER ALLOWANCES
MIKE MUNSEY EXALTED RULER	0.75	\$ 0.	\$ 0.	\$ 0.
DAWN ASCOLESE LEAD KNIGHT	0.75	0.	0.	0.
DARREN ADAMS LECTURE KNIGHT	0.75	0.	0.	0.
WILLIAM THOMPSON 3RD YR TRUSTEE	0.75	0.	0.	0.
GEORGE BRADEN JR TREASURER	3	0.	0.	0.
ANN BRYAN SECRETARY	27	2,400.	0.	0.
RICHARD GARDNER 2ND YR TRUSTEE	0.75	0.	0.	0.
JERRY WILLIS 5TH YR TRUSTEE	0.75	0.	0.	0.
EUGENE SMITH 1ST YR TRUSTEE	0.75	0.	0.	0.
EMMA JEAN THOMPSON LOYAL KNIGHT	0.75	0.	0.	0.
CHARLES WIDEEN 4TH YR TRUSTEE	0.75	0.	0.	0.
STEPHEN ALLEN TILER	0.75	0.	0.	0.
RICHARD OLSON ESQUIRE	0.75	0.	0.	0.
MARGARET OLSON CHAPLAIN	0.75	0.	0.	0.
DONALD JANIKOWSKI INNER GUARD	0.75	0.	0.	0.
MARK A JACKSON JUSTICE	0.75	0.	0.	0.

2012

SCHEDULE O - SUPPLEMENTAL INFORMATION

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CLIENT 3631

COEUR D'ALENE ELKS, LODGE NUMBER 1254

82-0098650

FORM 990-EZ, PART IV (CONTINUED)

LIST OF OFFICERS, DIRECTORS, TRUSTEES, AND KEY EMPLOYEES

NAME AND ADDRESS	AVERAGE HOURS PER WEEK DEVOTED	COMPEN- SATION	HEALTH BENEFITS & CONTRIB- UTION TO EBP & DC	EXPENSE ACCOUNT & OTHER ALLOWANCES
JOAN BRADEN SECRETARY	27	\$ 400.	\$ 0.	\$ 0.
	TOTAL	\$ 2,800.	\$ 0.	\$ 0.